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LEGISLATIVE ACTION

Senate

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House

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02/18/2016 11:22 AM

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Senator Detert moved the following:

Senate Amendment (with title amendment)

Delete lines 103 - 412

and insert:

Section 2. Section 115.01, Florida Statutes, is amended to read:

115.01 Leave of absence for military service.—Any county or state official of the state, subject to the provisions and conditions hereinafter set forth, may be granted leave of absence from his or her office, to serve in the volunteer forces of the United States, or in the National Guard of any ~~the~~ state,



572960

12 or in the regular Army or Navy of the United States, when the
13 same shall be called into active service of the United States
14 during war between the United States and a foreign government.

15 Section 3. Paragraph (p) of subsection (5) of section
16 212.08, Florida Statutes, is amended to read:

17 212.08 Sales, rental, use, consumption, distribution, and
18 storage tax; specified exemptions.—The sale at retail, the
19 rental, the use, the consumption, the distribution, and the
20 storage to be used or consumed in this state of the following
21 are hereby specifically exempt from the tax imposed by this
22 chapter.

23 (5) EXEMPTIONS; ACCOUNT OF USE.—

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

25 1. Authorization.—Persons who are registered with the
26 department under s. 212.18 to collect or remit sales or use tax
27 and who make donations to eligible sponsors are eligible for tax
28 credits against their state sales and use tax liabilities as
29 provided in this paragraph:

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

32 b. The credit shall be granted as a refund against state
33 sales and use taxes reported on returns and remitted in the 12
34 months preceding the date of application to the department for
35 the credit as required in sub-subparagraph 3.c. If the annual
36 credit is not fully used through such refund because of
37 insufficient tax payments during the applicable 12-month period,
38 the unused amount may be included in an application for a refund
39 made pursuant to sub-subparagraph 3.c. in subsequent years
40 against the total tax payments made for such year. Carryover



572960

41 credits may be applied for a 3-year period without regard to any
42 time limitation that would otherwise apply under s. 215.26.

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

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

48 e. The total amount of tax credits which may be granted for
49 all programs approved under this paragraph, s. 220.183, and s.
50 624.5105 is \$18.4 million in the 2015-2016 fiscal year, \$21.4
51 million in the 2016-2017 fiscal year, and \$21.4 million in the
52 2017-2018 fiscal year for projects that provide housing
53 opportunities for persons with special needs or homeownership
54 opportunities for low-income households or very-low-income
55 households and \$3.5 million annually for all other projects. As
56 used in this paragraph, the term "person with special needs" has
57 the same meaning as in s. 420.0004 and the terms "low-income
58 person," "low-income household," "very-low-income person," and
59 "very-low-income household" have the same meanings as in s.
60 420.9071.

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

64 2. Eligibility requirements.—

65 a. A community contribution by a person must be in the
66 following form:

67 (I) Cash or other liquid assets;

68 (II) Real property;

69 (III) Goods or inventory; or



572960

70 (IV) Other physical resources identified by the Department
71 of Economic Opportunity.

72 b. All community contributions must be reserved exclusively
73 for use in a project. As used in this sub-subparagraph, the term
74 "project" means activity undertaken by an eligible sponsor which
75 is designed to construct, improve, or substantially rehabilitate
76 housing that is affordable to low-income households or very-low-
77 income households; designed to provide housing opportunities for
78 persons with special needs; designed to provide commercial,
79 industrial, or public resources and facilities; or designed to
80 improve entrepreneurial and job-development opportunities for
81 low-income persons. A project may be the investment necessary to
82 increase access to high-speed broadband capability in a rural
83 community that had an enterprise zone designated pursuant to
84 chapter 290 as of May 1, 2015, including projects that result in
85 improvements to communications assets that are owned by a
86 business. A project may include the provision of museum
87 educational programs and materials that are directly related to
88 a project approved between January 1, 1996, and December 31,
89 1999, and located in an area which was in an enterprise zone
90 designated pursuant to s. 290.0065 as of May 1, 2015. This
91 paragraph does not preclude projects that propose to construct
92 or rehabilitate housing for low-income households or very-low-
93 income households on scattered sites or housing opportunities
94 for persons with special needs. With respect to housing,
95 contributions may be used to pay the following eligible special
96 needs, low-income, and very-low-income housing-related
97 activities:

98 (I) Project development impact and management fees for



572960

99 special needs, low-income, or very-low-income housing projects;
100 (II) Down payment and closing costs for persons with
101 special needs, low-income persons, and very-low-income persons;
102 (III) Administrative costs, including housing counseling
103 and marketing fees, not to exceed 10 percent of the community
104 contribution, directly related to special needs, low-income, or
105 very-low-income projects; and
106 (IV) Removal of liens recorded against residential property
107 by municipal, county, or special district local governments if
108 satisfaction of the lien is a necessary precedent to the
109 transfer of the property to a low-income person or very-low-
110 income person for the purpose of promoting home ownership.
111 Contributions for lien removal must be received from a
112 nonrelated third party.
113 c. The project must be undertaken by an "eligible sponsor,"
114 which includes:
115 (I) A community action program;
116 (II) A nonprofit community-based development organization
117 whose mission is the provision of housing for persons with
118 special needs, low-income households, or very-low-income
119 households or increasing entrepreneurial and job-development
120 opportunities for low-income persons;
121 (III) A neighborhood housing services corporation;
122 (IV) A local housing authority created under chapter 421;
123 (V) A community redevelopment agency created under s.
124 163.356;
125 (VI) A historic preservation district agency or
126 organization;
127 (VII) A local ~~regional~~ workforce development board;



572960

128 (VIII) A direct-support organization as provided in s.
129 1009.983;

130 (IX) An enterprise zone development agency created under s.
131 290.0056;

132 (X) A community-based organization incorporated under
133 chapter 617 which is recognized as educational, charitable, or
134 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
135 and whose bylaws and articles of incorporation include
136 affordable housing, economic development, or community
137 development as the primary mission of the corporation;

138 (XI) Units of local government;

139 (XII) Units of state government; or

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

142

143 A contributing person may not have a financial interest in the
144 eligible sponsor.

145 d. The project must be located in an area which was in an
146 enterprise zone designated pursuant to chapter 290 as of May 1,
147 2015, or a Front Porch Florida Community, unless the project
148 increases access to high-speed broadband capability in a rural
149 community that had an enterprise zone designated pursuant to
150 chapter 290 as of May 1, 2015, but is physically located outside
151 the designated rural zone boundaries. Any project designed to
152 construct or rehabilitate housing for low-income households or
153 very-low-income households or housing opportunities for persons
154 with special needs is exempt from the area requirement of this
155 sub-subparagraph.

156 e.(I) If, during the first 10 business days of the state



572960

157 fiscal year, eligible tax credit applications for projects that
158 provide housing opportunities for persons with special needs or
159 homeownership opportunities for low-income households or very-
160 low-income households are received for less than the annual tax
161 credits available for those projects, the Department of Economic
162 Opportunity shall grant tax credits for those applications and
163 grant remaining tax credits on a first-come, first-served basis
164 for subsequent eligible applications received before the end of
165 the state fiscal year. If, during the first 10 business days of
166 the state fiscal year, eligible tax credit applications for
167 projects that provide housing opportunities for persons with
168 special needs or homeownership opportunities for low-income
169 households or very-low-income households are received for more
170 than the annual tax credits available for those projects, the
171 Department of Economic Opportunity shall grant the tax credits
172 for those applications as follows:

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

177 (B) If tax credit applications submitted for approved
178 projects of an eligible sponsor exceed \$200,000 in total, the
179 amount of tax credits granted pursuant to sub-sub-sub-
180 subparagraph (A) shall be subtracted from the amount of
181 available tax credits, and the remaining credits shall be
182 granted to each approved tax credit application on a pro rata
183 basis.

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



572960

186 than those that provide housing opportunities for persons with
187 special needs or homeownership opportunities for low-income
188 households or very-low-income households are received for less
189 than the annual tax credits available for those projects, the
190 Department of Economic Opportunity shall grant tax credits for
191 those applications and shall grant remaining tax credits on a
192 first-come, first-served basis for subsequent eligible
193 applications received before the end of the state fiscal year.
194 If, during the first 10 business days of the state fiscal year,
195 eligible tax credit applications for projects other than those
196 that provide housing opportunities for persons with special
197 needs or homeownership opportunities for low-income households
198 or very-low-income households are received for more than the
199 annual tax credits available for those projects, the Department
200 of Economic Opportunity shall grant the tax credits for those
201 applications on a pro rata basis.

202 3. Application requirements.-

203 a. An eligible sponsor seeking to participate in this
204 program must submit a proposal to the Department of Economic
205 Opportunity which sets forth the name of the sponsor, a
206 description of the project, and the area in which the project is
207 located, together with such supporting information as is
208 prescribed by rule. The proposal must also contain a resolution
209 from the local governmental unit in which the project is located
210 certifying that the project is consistent with local plans and
211 regulations.

212 b. A person seeking to participate in this program must
213 submit an application for tax credit to the Department of
214 Economic Opportunity which sets forth the name of the sponsor, a



572960

215 description of the project, and the type, value, and purpose of
216 the contribution. The sponsor shall verify, in writing, the
217 terms of the application and indicate its receipt of the
218 contribution, and such verification must accompany the
219 application for tax credit. The person must submit a separate
220 tax credit application to the Department of Economic Opportunity
221 for each individual contribution that it makes to each
222 individual project.

223 c. A person who has received notification from the
224 Department of Economic Opportunity that a tax credit has been
225 approved must apply to the department to receive the refund.
226 Application must be made on the form prescribed for claiming
227 refunds of sales and use taxes and be accompanied by a copy of
228 the notification. A person may submit only one application for
229 refund to the department within a 12-month period.

230 4. Administration.—

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

234 b. The decision of the Department of Economic Opportunity
235 must be in writing, and, if approved, the notification shall
236 state the maximum credit allowable to the person. Upon approval,
237 the Department of Economic Opportunity shall transmit a copy of
238 the decision to the department.

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



572960

244 d. The Department of Economic Opportunity shall, in
245 consultation with the statewide and regional housing and
246 financial intermediaries, market the availability of the
247 community contribution tax credit program to community-based
248 organizations.

249 5. Expiration.—This paragraph expires June 30, 2018;
250 however, any accrued credit carryover that is unused on that
251 date may be used until the expiration of the 3-year carryover
252 period for such credit.

253 Section 4. Paragraph (c) of subsection (2) of section
254 220.183, Florida Statutes, is amended to read:

255 220.183 Community contribution tax credit.—

256 (2) ELIGIBILITY REQUIREMENTS.—

257 (c) The project must be undertaken by an “eligible
258 sponsor,” defined here as:

259 1. A community action program;

260 2. A nonprofit community-based development organization
261 whose mission is the provision of housing for persons with
262 special needs or low-income or very-low-income households or
263 increasing entrepreneurial and job-development opportunities for
264 low-income persons;

265 3. A neighborhood housing services corporation;

266 4. A local housing authority, created pursuant to chapter
267 421;

268 5. A community redevelopment agency, created pursuant to s.
269 163.356;

270 6. A historic preservation district agency or organization;

271 7. A local ~~regional~~ workforce development board;

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



572960

273 1009.983;

274 9. An enterprise zone development agency created pursuant
275 to s. 290.0056;

276 10. A community-based organization incorporated under
277 chapter 617 which is recognized as educational, charitable, or
278 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
279 and whose bylaws and articles of incorporation include
280 affordable housing, economic development, or community
281 development as the primary mission of the corporation;

282 11. Units of local government;

283 12. Units of state government; or

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

286

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

289 Section 5. Paragraph (1) of subsection (2) of section
290 250.10, Florida Statutes, is amended to read:

291 250.10 Appointment and duties of the Adjutant General.—

292 (2) The Adjutant General shall:

293 (1) Subject to annual appropriations, administer youth
294 About Face programs and adult Forward March programs at sites to
295 be selected by the Adjutant General. Both programs must provide
296 schoolwork assistance, focusing on the skills needed to master
297 basic high school competencies and functional life skills,
298 including teaching students to work effectively in groups;
299 providing basic instruction in computer skills; teaching basic
300 problem-solving, decisionmaking, and reasoning skills; teaching
301 how the business world and free enterprise work through computer



572960

302 simulations; and teaching home finance and budgeting and other
303 daily living skills.

304 1. About Face is a summer and year-round after-school life-
305 preparation program for economically disadvantaged and at-risk
306 youths from 13 through 17 years of age. The program must provide
307 training in academic study skills, and the basic skills that
308 businesses require for employment consideration.

309 2. Forward March is a job-readiness program for
310 economically disadvantaged participants who are directed to
311 Forward March by the local ~~regional~~ workforce development
312 boards. The Forward March program shall provide training on
313 topics that directly relate to the skills required for real-
314 world success. The program shall emphasize functional life
315 skills, computer literacy, interpersonal relationships,
316 critical-thinking skills, business skills, preemployment and
317 work maturity skills, job-search skills, exploring careers
318 activities, how to be a successful and effective employee, and
319 some job-specific skills. The program also shall provide
320 extensive opportunities for participants to practice generic job
321 skills in a supervised work setting. Upon completion of the
322 program, Forward March shall return participants to the local
323 ~~regional~~ workforce development boards for placement in a job
324 placement pool.

325 Section 6. Subsection (1) of section 250.482, Florida
326 Statutes, is amended to read:

327 250.482 Troops ordered into state active service; not to be
328 penalized by employers and postsecondary institutions.—

329 (1) If a member of the National Guard is ordered into state
330 active duty pursuant to this chapter or into active duty as



572960

331 defined by the law of any other state, a private or public
332 employer, or an employing or appointing authority of this state,
333 its counties, school districts, municipalities, political
334 subdivisions, career centers, community colleges, or
335 universities, may not discharge, reprimand, or in any other way
336 penalize such member because of his or her absence by reason of
337 state active duty.

338 Section 7. Section 250.81, Florida Statutes, is amended to
339 read:

340 250.81 Legislative intent.—It is the intent of the
341 Legislature that men and women who serve in the National Guard
342 of any state ~~Florida National Guard~~, the United States Armed
343 Forces, and Armed Forces Reserves understand their rights under
344 applicable state and federal laws. Further, it is the intent of
345 the Legislature that Florida residents and businesses understand
346 the rights afforded to the men and women who volunteer their
347 time and sacrifice their lives to protect the freedoms granted
348 by the Constitutions of the United States and the State of
349 Florida.

350
351 ===== T I T L E A M E N D M E N T =====

352 And the title is amended as follows:

353 Delete lines 2 - 8

354 and insert:

355 An act relating to workforce development; amending s.
356 20.60, F.S.; conforming provisions to changes made by
357 the act; amending s. 115.01, F.S.; authorizing a
358 county or state official to be granted leave of
359 absence from his or her office to serve in the



572960

360 National Guard of any state; amending ss. 212.08,
361 220.183, and 250.10, F.S.; conforming provisions to
362 changes made by the act; amending s. 250.482, F.S.;
363 revising applicability of provisions with respect to
364 immunity from penalization by employers for National
365 Guard members ordered into state active duty; amending
366 s. 250.81, F.S.; revising legislative intent; amending
367 ss. 288.047, 290.0056, 322.34, 341.052, 414.045,
368 414.065, 414.085, 414.095, 414.105, 414.106, 414.295,
369 420.623, 420.624, 427.013, 427.0155, 427.0157,
370 433.091, and 443.1116, F.S.; conforming provisions to
371 changes made by the act; amending s.