

Amendment No.

CHAMBER ACTION

Senate

House

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Representative Richardson offered the following:

Amendment (with directory and title amendments)

Remove lines 901-1093

Remove lines 1127-1463 and insert:

(j) Machinery and equipment used in semiconductor, defense, or space technology production.—

1.a. Industrial machinery and equipment used in semiconductor technology facilities certified under subparagraph 5. to manufacture, process, compound, or produce semiconductor technology products for sale or for use by these facilities are exempt from the tax imposed by this chapter. For purposes of

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14 this paragraph, industrial machinery and equipment includes
15 molds, dies, machine tooling, other appurtenances or accessories
16 to machinery and equipment, testing equipment, test beds,
17 computers, and software, whether purchased or self-fabricated,
18 and, if self-fabricated, includes materials and labor for
19 design, fabrication, and assembly.

20 b. Industrial machinery and equipment used in defense or
21 space technology facilities certified under subparagraph 5. to
22 design, manufacture, assemble, process, compound, or produce
23 defense technology products or space technology products for
24 sale or for use by these facilities are exempt from the tax
25 imposed by this chapter.

26 2. Building materials purchased for use in manufacturing
27 or expanding clean rooms in semiconductor-manufacturing
28 facilities are exempt from the tax imposed by this chapter.

29 3. In addition to meeting the criteria mandated by
30 subparagraph 1. or subparagraph 2., a business must be certified
31 by the Department of Economic Opportunity in order to qualify
32 for exemption under this paragraph.

33 4. For items purchased tax-exempt pursuant to this
34 paragraph, possession of a written certification from the
35 purchaser, certifying the purchaser's entitlement to the
36 exemption, relieves the seller of the responsibility of
37 collecting the tax on the sale of such items, and the department
38 shall look solely to the purchaser for recovery of the tax if it

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39 determines that the purchaser was not entitled to the exemption.

40 5.a. To be eligible to receive the exemption provided by
41 subparagraph 1. or subparagraph 2., a qualifying business entity
42 shall initially apply to the Department of Economic Opportunity
43 ~~Enterprise Florida, Inc.~~ The original certification is valid for
44 a period of 2 years. In lieu of submitting a new application,
45 the original certification may be renewed biennially by
46 submitting to the Department of Economic Opportunity a
47 statement, certified under oath, that there has not been a
48 material change in the conditions or circumstances entitling the
49 business entity to the original certification. The initial
50 application and the certification renewal statement shall be
51 developed by the Department of Economic Opportunity.

52 b. ~~The Division of Strategic Business Development of the~~
53 Department of Economic Opportunity shall review each submitted
54 initial application and determine whether or not the application
55 is complete within 5 working days. Once complete, the department
56 ~~division~~ shall, within 10 working days, evaluate the application
57 and recommend approval or disapproval ~~to the Department of~~
58 ~~Economic Opportunity.~~

59 c. Upon receipt of the initial application and
60 recommendation ~~from the division~~ or upon receipt of a
61 certification renewal statement, the Department of Economic
62 Opportunity shall certify within 5 working days those applicants
63 who are found to meet the requirements of this section and

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64 notify the applicant of the original certification or
65 certification renewal. If the Department of Economic Opportunity
66 finds that the applicant does not meet the requirements, it
67 shall notify the applicant ~~and Enterprise Florida, Inc.~~, within
68 10 working days that the application for certification has been
69 denied and the reasons for denial. The Department of Economic
70 Opportunity has final approval authority for certification under
71 this section.

72 d. The initial application and certification renewal
73 statement must indicate, for program evaluation purposes only,
74 the average number of full-time equivalent employees at the
75 facility over the preceding calendar year, the average wage and
76 benefits paid to those employees over the preceding calendar
77 year, the total investment made in real and tangible personal
78 property over the preceding calendar year, and the total value
79 of tax-exempt purchases and taxes exempted during the previous
80 year. The department shall assist the Department of Economic
81 Opportunity in evaluating and verifying information provided in
82 the application for exemption.

83 e. The Department of Economic Opportunity may use the
84 information reported on the initial application and
85 certification renewal statement for evaluation purposes only.

86 6. A business certified to receive this exemption may
87 elect to designate one or more state universities or community
88 colleges as recipients of up to 100 percent of the amount of the

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89 exemption. To receive these funds, the institution must agree to
90 match the funds with equivalent cash, programs, services, or
91 other in-kind support on a one-to-one basis for research and
92 development projects requested by the certified business. The
93 rights to any patents, royalties, or real or intellectual
94 property must be vested in the business unless otherwise agreed
95 to by the business and the university or community college.

96 7. As used in this paragraph, the term:

97 a. "Semiconductor technology products" means raw
98 semiconductor wafers or semiconductor thin films that are
99 transformed into semiconductor memory or logic wafers, including
100 wafers containing mixed memory and logic circuits; related
101 assembly and test operations; active-matrix flat panel displays;
102 semiconductor chips; semiconductor lasers; optoelectronic
103 elements; and related semiconductor technology products as
104 determined by the Department of Economic Opportunity.

105 b. "Clean rooms" means manufacturing facilities enclosed
106 in a manner that meets the clean manufacturing requirements
107 necessary for high-technology semiconductor-manufacturing
108 environments.

109 c. "Defense technology products" means products that have
110 a military application, including, but not limited to, weapons,
111 weapons systems, guidance systems, surveillance systems,
112 communications or information systems, munitions, aircraft,
113 vessels, or boats, or components thereof, which are intended for

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114 military use and manufactured in performance of a contract with
115 the United States Department of Defense or the military branch
116 of a recognized foreign government or a subcontract thereunder
117 which relates to matters of national defense.

118 d. "Space technology products" means products that are
119 specifically designed or manufactured for application in space
120 activities, including, but not limited to, space launch
121 vehicles, space flight vehicles, missiles, satellites or
122 research payloads, avionics, and associated control systems and
123 processing systems and components of any of the foregoing. The
124 term does not include products that are designed or manufactured
125 for general commercial aviation or other uses even though those
126 products may also serve an incidental use in space applications.

127
128 Remove lines 1992-1996 and insert:

129 2. The entertainment industry sales tax exemption program
130 established under s. 288.1258.

131 3. VISIT Florida and its programs established or funded
132 under ss. ~~288.122~~, 288.1226, 288.12265, and 288.124.

133 4. The Florida Sports Foundation and related programs
134

135 Remove lines 2681-2690
136
137

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D I R E C T O R Y A M E N D M E N T

Remove lines 1113-1119 and insert:

Section 22. Paragraph (j) of subsection (5) of section
212.08, Florida Statutes, is amended to read:

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

Remove lines 32-33 and insert:

repealing s.

Remove lines 100-108 and insert:

grants program and guidelines therefor; amending

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