

By Senator Powell

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1                                   A bill to be entitled  
2       An act relating to opportunity zones; reviving,  
3       readopting, and amending s. 290.001, F.S.; renaming  
4       the Florida Enterprise Zone Act as the Florida  
5       Opportunity Zone Act; reviving and readopting s.  
6       290.002, F.S.; providing legislative findings;  
7       reviving, readopting, and amending s. 290.003, F.S.;  
8       conforming provisions to changes made by the act;  
9       reviving, readopting, and amending s. 290.004, F.S.;  
10      revising definitions; defining the term "opportunity  
11      zone"; creating s. 290.00552, F.S.; providing an  
12      approval procedure allowing certain opportunity zones  
13      to receive certain state incentives; specifying the  
14      documents that a governing body or bodies must provide  
15      to the Department of Economic Opportunity; reviving,  
16      readopting, and amending s. 290.0056, F.S.; requiring  
17      a county or municipality to create an opportunity zone  
18      development agency; specifying procedures for  
19      appointing a board of commissioners; specifying how  
20      board business is to be conducted; specifying powers  
21      and responsibilities of the agency; providing powers  
22      and responsibilities of the governing body as the  
23      managing agent; authorizing the agency to invest in  
24      community investment corporations under certain  
25      circumstances and for specific purposes; requiring the  
26      agency to submit an annual report to the department;  
27      reviving, readopting, and amending s. 290.0066, F.S.;  
28      specifying conditions under which the department may  
29      revoke state incentives authorized for an opportunity

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30 zone; specifying conditions under which an automatic  
31 revocation may occur; specifying that a decision to  
32 rescind approval of incentives is subject to ch. 120,  
33 F.S.; reviving, readopting, and amending s. 290.007,  
34 F.S.; specifying the state incentives available for  
35 opportunity zones; reviving, readopting, and amending  
36 s. 290.012, F.S.; providing that certain enterprise  
37 zones may still receive certain state incentives for a  
38 specified amount of time; reviving, readopting, and  
39 amending s. 290.0135, F.S.; authorizing local  
40 governments to review their ordinances to encourage  
41 the economic viability and profitability of business  
42 and commerce in opportunity zones; reviving,  
43 readopting, and amending s. 290.014, F.S.; requiring  
44 the Department of Revenue to submit an annual report  
45 to the Department of Economic Opportunity concerning  
46 state incentives; repealing s. 290.016, F.S., relating  
47 to an obsolete repeal date for the Enterprise Zone  
48 Act; amending s. 163.2514, F.S.; requiring a governing  
49 body and the Department of Revenue to use certain data  
50 when determining whether an area suffers from  
51 pervasive poverty, unemployment, and general distress;  
52 amending s. 288.0659, F.S.; requiring the Department  
53 of Economic Opportunity to use certain data when  
54 determining whether an area suffers from pervasive  
55 poverty, unemployment, and general distress; amending  
56 ss. 212.08, 212.096, 220.181, 220.182, 159.803,  
57 163.503, 163.522, 166.231, 159.27, 193.077, 193.085,  
58 195.073, 195.099, 196.012, 196.1995, 205.022, 205.054,

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59 212.02, 220.02, 220.03, 220.13, 288.076, 288.106,  
 60 288.907, 288.1089, 288.1175, 290.00710, 290.0072,  
 61 290.00725, 290.00726, 290.00727, 290.00728, 290.00729,  
 62 290.0073, 290.00731, 290.0074, 290.0077, 339.2821,  
 63 339.63, and 624.5105, F.S.; conforming provisions to  
 64 changes made by the act; reenacting s. 196.1996, F.S.,  
 65 relating to specific ad valorem tax exemptions in  
 66 effect on a specified date; repealing s. 290.06561,  
 67 F.S., relating to the designation of a rural  
 68 enterprise zone as a catalyst site; preserving certain  
 69 enterprise zone boundaries for a specified purpose;  
 70 providing an exception; providing a directive to the  
 71 Division of Law Revision; providing an effective date.

72

73 Be It Enacted by the Legislature of the State of Florida:

74

75 Section 1. Notwithstanding the repeal scheduled in section  
 76 11 of chapter 2005-287, Laws of Florida, which occurred on  
 77 December 31, 2015, section 290.001, Florida Statutes, is  
 78 revived, readopted, and amended to read:

79 290.001 Florida Opportunity ~~Enterprise~~ Zone Act; popular  
 80 name.—Sections 290.001-290.014 ~~290.001-290.016~~ may be cited as  
 81 the “Florida Opportunity ~~Enterprise~~ Zone Act.”

82 Section 2. Notwithstanding the repeal scheduled in section  
 83 11 of chapter 2005-287, Laws of Florida, which occurred on  
 84 December 31, 2015, section 290.002, Florida Statutes, is revived  
 85 and readopted to read:

86 290.002 Legislative findings.—It is hereby found and  
 87 declared that:

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88 (1) Within the communities of this state, there exist areas  
89 that chronically display extreme and unacceptable levels of  
90 unemployment, physical deterioration, and economic  
91 disinvestment.

92 (2) Each such area is a blight on the community as a whole,  
93 tarnishes the image and reputation of the community in the eyes  
94 of its residents, and reduces the desirability of the community  
95 as a place to visit and live.

96 (3) Such severely distressed areas have high crime rates  
97 and provide environments detrimental to the physical and  
98 emotional health of their residents.

99 (4) The revitalization and redevelopment of each such area  
100 for the ultimate benefit of its residents and the community as a  
101 whole is of critical importance to the individual community and  
102 to this state.

103 (5) The resources of all levels of government are  
104 insufficient, and often inappropriate, to undertake successfully  
105 the massive task of restoring the social and economic  
106 productivity of such areas.

107 (6) The ultimate revitalization of such areas can occur  
108 only if the private sector can be induced to invest its own  
109 resources in productive enterprises that rebuild the industrial  
110 and commercial viability of the areas and provide jobs for  
111 residents of the areas.

112 (7) In order to provide the private sector with the  
113 necessary incentives to invest in such distressed areas,  
114 governments at all levels should seek ways to relax or eliminate  
115 fiscal and regulatory constraints and should seek to identify  
116 supportive actions that facilitate business investment in such

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117 distressed areas and overcome business objections to distressed  
118 area site locations.

119 Section 3. Notwithstanding the repeal scheduled in section  
120 11 of chapter 2005-287, Laws of Florida, which occurred on  
121 December 31, 2015, section 290.003, Florida Statutes, is  
122 revived, readopted, and amended to read:

123 290.003 Policy and purpose.—It is the policy of this state  
124 to provide the necessary means to assist local communities,  
125 their residents, and the private sector in creating the proper  
126 economic and social environment to induce the investment of  
127 private resources in productive business enterprises located in  
128 severely distressed areas and to provide jobs for residents of  
129 such areas. In achieving this objective, the state will seek to  
130 provide appropriate investments, tax benefits, and regulatory  
131 relief of sufficient importance to encourage the business  
132 community to commit its financial participation. The purpose of  
133 ss. 290.001-290.014 ~~ss. 290.001-290.016~~ is to establish a  
134 process that clearly identifies such severely distressed areas  
135 and provides incentives by both the state and local government  
136 to induce private investment in such areas. The Legislature,  
137 therefore, declares the revitalization of opportunity ~~enterprise~~  
138 zones, through the concerted efforts of government and the  
139 private sector, to be a public purpose.

140 Section 4. Notwithstanding the repeal scheduled in section  
141 11 of chapter 2005-287, Laws of Florida, which occurred on  
142 December 31, 2015, section 290.004, Florida Statutes, is  
143 revived, readopted, and amended to read:

144 290.004 Definitions relating to Florida Opportunity  
145 ~~Enterprise~~ Zone Act.—As used in ss. 290.001-290.014 ~~290.001-~~

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146 290.016:

147 (1) "Community investment corporation" means a black  
148 business investment corporation, a certified development  
149 corporation, a small business investment corporation, or other  
150 similar entity incorporated under Florida law that has limited  
151 its investment policy to making investments solely in minority  
152 business enterprises.

153 (2) "Department" means the Department of Economic  
154 Opportunity.

155 (3) "Governing body" means the council or other legislative  
156 body charged with governing the county or municipality.

157 (4) "Minority business enterprise" has the same meaning as  
158 provided in s. 288.703.

159 (5) "Opportunity zone" means any low-income census tract in  
160 this state which was certified by the United States Department  
161 of the Treasury on June 14, 2018, as a "qualified opportunity  
162 zone" under s. 1400Z-1(b)(1)(B) of the Internal Revenue Code

163 ~~"Rural enterprise zone" means an enterprise zone that is~~  
164 ~~nominated by a county having a population of 75,000 or fewer, or~~  
165 ~~a county having a population of 100,000 or fewer which is~~  
166 ~~contiguous to a county having a population of 75,000 or fewer,~~  
167 ~~or by a municipality in such a county, or by such a county and~~  
168 ~~one or more municipalities. An enterprise zone designated in~~  
169 ~~accordance with s. 290.0065(5)(b) is considered to be a rural~~  
170 ~~enterprise zone.~~

171 (6) "Small business" has the same meaning as provided in s.  
172 288.703.

173 Section 5. Section 290.00552, Florida Statutes, is created  
174 to read:

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175 290.00552 Approval procedure.-

176 (1) Any county or municipality, or a county and one or more  
177 municipalities together, may apply to the department for  
178 approval for the zone to receive state incentives under s.  
179 290.007. The governing body or bodies must provide the  
180 department with the following:

181 (a) A copy of a resolution adopted by the governing body or  
182 bodies which documents that an opportunity zone development  
183 agency has been created pursuant to s. 290.0056.

184 (b) A copy of an adopted strategic plan. At a minimum, the  
185 plan must:

186 1. Briefly describe each community's goals for revitalizing  
187 the area.

188 2. Describe how each community's approaches to economic  
189 development, social and human services, transportation, housing,  
190 community development, public safety, and educational and  
191 environmental concerns will be addressed in a coordinated  
192 fashion, and explain how these linkages support the community's  
193 goals.

194 3. Identify and describe key community goals and the  
195 barriers that restrict the community from achieving these goals,  
196 including a description of poverty and general distress,  
197 barriers to economic opportunity and development, and barriers  
198 to human development.

199 4. Describe the process by which the communities will be  
200 full partners in the process of developing and implementing the  
201 strategic plan and the extent to which local institutions and  
202 organizations have contributed to the planning process.

203 5. Commit the governing body or bodies to enact and

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204 maintain local fiscal and regulatory incentives, if approval for  
205 the area is received under this section. These incentives may  
206 include the municipal public service tax exemption provided by  
207 s. 166.231, the economic development ad valorem tax exemption  
208 provided by s. 196.1995, the business tax exemption provided by  
209 s. 205.054, local impact fee abatement or reduction, or low-  
210 interest or interest-free loans or grants to businesses to  
211 encourage the revitalization of the area.

212 6. Identify the amount of local and private resources that  
213 will be available in the area and the private-public  
214 partnerships to be used, which may include participation by, and  
215 cooperation with, universities, community colleges, small  
216 business development centers, community investment corporations,  
217 certified development corporations, and other private and public  
218 entities.

219 7. Indicate how state opportunity zone tax incentives and  
220 state, local, and federal resources will be used within the  
221 opportunity zone.

222 8. Identify the funding requested under any state or  
223 federal program in support of the proposed economic, human,  
224 community, and physical development and related activities.

225 9. Identify baselines, methods, and benchmarks for  
226 measuring the success of carrying out the strategic plan.

227 (2) Before adopting the strategic plan, the governing body  
228 or bodies shall submit the plan to the appropriate local  
229 planning agency for review and recommendations as to the plan's  
230 conformity with the comprehensive plan for the development of  
231 the county or municipality or the county and one or more  
232 municipalities as a whole. The local planning agency must submit



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233 its written recommendations with respect to the conformity of  
234 the proposed strategic plan to the governing body or bodies  
235 within 60 days after receipt of the plan for review.

236 (3) Before adopting the strategic plan, the governing body  
237 or bodies shall hold a public hearing on the strategic plan  
238 after public notice thereof by publication in a newspaper having  
239 a general circulation in the area of operation of the governing  
240 body or bodies. The notice must describe the time, date, place,  
241 and purpose of the hearing, identify the opportunity zone  
242 covered by the plan, and outline the general scope of the  
243 strategic plan under consideration.

244 (4) Once the required documentation has been provided to  
245 the department, it shall approve the opportunity zone for state  
246 incentives as set forth in s. 290.007. The department shall use  
247 the unique identifying number set forth in the certification  
248 used by the United States Treasury in identifying qualified  
249 opportunity zones.

250 Section 6. Notwithstanding the repeal scheduled in section  
251 11 of chapter 2005-287, Laws of Florida, which occurred on  
252 December 31, 2015, section 290.0056, Florida Statutes, is  
253 revived, readopted, and amended to read:

254 290.0056 Opportunity Enterprise zone development agency.—

255 (1) For each opportunity zone ~~Upon adoption of the~~  
256 ~~resolution as provided in s. 290.0055(1)(a),~~ the county or  
257 municipality shall create a public body corporate and politic to  
258 be known as an "opportunity enterprise zone development agency."  
259 For a zone that encompasses an area nominated by a county and  
260 one or more municipalities jointly, the county shall create the  
261 agency. Each such agency shall be constituted as a public

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262 instrumentality, and the exercise by an opportunity ~~enterprise~~  
263 zone development agency of the powers conferred by this act  
264 shall be deemed and held to be the performance of an essential  
265 public function. The opportunity ~~enterprise~~ zone development  
266 agency of a county has the power to function within the  
267 corporate limits of a municipality only if the governing body of  
268 the municipality has by resolution concurred ~~in the enterprise~~  
269 ~~zone development plan prepared pursuant to s. 290.0057.~~

270 (2) When the governing body creates an opportunity  
271 ~~enterprise~~ zone development agency, that body shall appoint a  
272 board of commissioners of the agency, which shall consist of not  
273 fewer than 8 or more than 13 commissioners. The governing body  
274 may appoint at least one representative from each of the  
275 following: the local chamber of commerce; local financial or  
276 insurance entities; local businesses and, where possible,  
277 businesses operating within the opportunity zone ~~nominated area~~;  
278 the residents residing within the opportunity zone ~~nominated~~  
279 ~~area~~; nonprofit community-based organizations operating within  
280 the opportunity zone ~~nominated area~~; the local workforce  
281 development board; the local code enforcement agency; and the  
282 local law enforcement agency. The terms of office of the  
283 commissioners shall be for 4 years each, except that, in making  
284 the initial appointments, the governing body shall appoint two  
285 members for terms of 3 years each, two members for terms of 2  
286 years each, and one member for a term of 1 year; the remaining  
287 initial members shall serve for terms of 4 years each. A vacancy  
288 occurring during a term shall be filled for the unexpired term.  
289 The importance of including individuals from the opportunity  
290 zone ~~nominated area~~ shall be considered in making appointments.

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291 Further, the importance of minority representation on the agency  
292 shall be considered in making appointments so that the agency  
293 generally reflects the gender and ethnic composition of the  
294 community as a whole.

295 (3) A commissioner shall receive no compensation for his or  
296 her services, but is entitled to the necessary expenses,  
297 including travel expenses, incurred in the discharge of his or  
298 her duties. Each commissioner shall hold office until a  
299 successor has been appointed and has qualified. A certificate of  
300 the appointment or reappointment of any commissioner is  
301 conclusive evidence of the due and proper appointment of the  
302 commissioner.

303 (4) The powers of an opportunity ~~enterprise~~ zone  
304 development agency shall be exercised by the commissioners. A  
305 majority of the commissioners constitutes a quorum for the  
306 purpose of conducting business and exercising the powers of the  
307 agency and for all other purposes. Action may be taken by the  
308 agency upon a vote of a majority of the commissioners present,  
309 unless in any case the bylaws require a larger number.

310 (5) The governing body shall designate a chair and vice  
311 chair from among the commissioners. An agency may employ an  
312 executive director, technical experts, and such other agents and  
313 employees, permanent and temporary, as it requires, and  
314 determine their qualifications, duties, and compensation. For  
315 such legal service as it requires, an agency may employ or  
316 retain its own counsel and legal staff. An agency authorized to  
317 transact business and exercise powers under this act shall file  
318 with the governing body, on or before March 31 of each year, a  
319 report of its activities for the preceding fiscal year. The

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320 report must, ~~which report shall~~ include a complete financial  
321 statement setting forth the agency's ~~its~~ assets, liabilities,  
322 income, and operating expenses as of the end of such fiscal  
323 year. The agency shall make the report available for inspection  
324 during business hours in the office of the agency.

325 (6) At any time after the creation of an opportunity  
326 ~~enterprise~~ zone development agency, the governing body of the  
327 county or municipality may appropriate to the agency such  
328 amounts as the governing body deems necessary for the  
329 administrative expenses and overhead of the agency.

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

335 (8) The opportunity ~~enterprise~~ zone development agency  
336 shall have the following powers and responsibilities:

337 (a) To assist in the development, implementation, and  
338 annual review and update of the strategic plan or measurable  
339 goals.

340 (b) To oversee and monitor the implementation of the  
341 strategic plan or measurable goals. The agency shall make  
342 quarterly reports to the governing body of the municipality or  
343 county, or the governing bodies of the county and one or more  
344 municipalities, evaluating the progress in implementing the  
345 strategic plan or measurable goals.

346 (c) To identify and recommend to the governing body of the  
347 municipality or county, or the governing bodies of the county  
348 and one or more municipalities, ways to remove regulatory

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349 barriers.

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

353 (e) To assist in promoting the opportunity ~~enterprise~~ zone  
354 incentives to residents and businesses within the opportunity  
355 ~~enterprise~~ zone.

356 (f) To recommend boundary changes, as appropriate, in the  
357 opportunity ~~enterprise~~ zone to the governing body.

358 (g) To work with organizations affiliated with Florida  
359 Agricultural and Mechanical University, the University of  
360 Florida, and the University of South Florida, a group of  
361 universities unofficially named the "University Partnership for  
362 Community Development," or similar organizations that have  
363 combined their resources to provide development consulting on a  
364 nonprofit basis.

365 (h) To work with the department and Enterprise Florida,  
366 Inc., to ensure that the opportunity ~~enterprise~~ zone coordinator  
367 receives training on an annual basis.

368 (9) The following powers and responsibilities shall be  
369 performed by the governing body creating the opportunity  
370 ~~enterprise~~ zone development agency acting as the managing agent  
371 of the opportunity ~~enterprise~~ zone development agency, or,  
372 contingent upon approval by such governing body, such powers and  
373 responsibilities shall be performed by the opportunity  
374 ~~enterprise~~ zone development agency:

375 (a) To review, process, and certify applications for state  
376 opportunity ~~enterprise~~ zone tax incentives pursuant to ss.  
377 212.08(5)(g), (h), and (15); 212.096; 220.181; and 220.182.

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378 (b) To provide assistance to businesses and residents  
379 within the opportunity ~~enterprise~~ zone.

380 (c) To promote the development of the opportunity  
381 ~~enterprise~~ zone, including preparing, purchasing, and  
382 distributing by mail or other means of advertising, literature  
383 and other material concerning the opportunity ~~enterprise~~ zone  
384 and opportunity ~~enterprise~~ zone incentives.

385 (d) To borrow money and apply for and accept advances,  
386 loans, grants, contributions, and any other form of financial  
387 assistance from the Federal Government or the state, county, or  
388 other public body or from any sources, public or private, for  
389 the purposes of this act, and to give such security as may be  
390 required and to enter into and carry out contracts or agreements  
391 in connection therewith; and to include in any contract for  
392 financial assistance with the Federal Government for or with  
393 respect to the development of the opportunity ~~enterprise~~ zone  
394 and related activities such conditions imposed pursuant to  
395 federal laws as the governing body deems reasonable and  
396 appropriate which are not inconsistent with the purposes of this  
397 section.

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

400 (f) To make and execute contracts and other instruments  
401 necessary or convenient to the exercise of its powers under this  
402 section.

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

406 (h) To invest any funds held in reserves or sinking funds,

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407 or any funds not required for immediate disbursement, in such  
408 investments as may be authorized by this act.

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

411 (10) Contingent upon approval by the governing body, the  
412 agency may invest in community investment corporations which  
413 conduct, or agree to conduct, loan guarantee programs assisting  
414 minority business enterprises located in the opportunity  
415 ~~enterprise~~ zone. In making such investments, the agency shall  
416 first attempt to invest in existing community investment  
417 corporations providing services in the opportunity ~~enterprise~~  
418 zone. Such investments shall be made under conditions required  
419 by law and as the agency may require, including, but not limited  
420 to:

421 (a) The funds invested by the agency shall be used to  
422 provide loan guarantees to individuals for minority business  
423 enterprises located in the opportunity ~~enterprise~~ zone.

424 (b) The community investment corporation may not approve  
425 any application for a loan guarantee unless the person applying  
426 for the loan guarantee shows that he or she has applied for the  
427 loan or loan guarantee through normal banking channels and that  
428 the loan or loan guarantee has been refused by at least one bank  
429 or other financial institution.

430 (11) Before October 1 of each year, the agency shall submit  
431 to the department for inclusion in the annual report required  
432 under s. 20.60 a complete and detailed written report setting  
433 forth:

434 (a) Its operations and accomplishments during the fiscal  
435 year.

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436 (b) The accomplishments and progress concerning the  
437 implementation of the strategic plan or measurable goals, and  
438 any updates to the strategic plan or measurable goals.

439 (c) The number and type of businesses assisted by the  
440 agency during the fiscal year.

441 (d) The number of jobs created within the opportunity  
442 ~~enterprise~~ zone during the fiscal year.

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

445 (f) Any other information required by the department.

446 ~~(12) In the event that the nominated area selected by the~~  
447 ~~governing body is not designated a state enterprise zone, the~~  
448 ~~governing body may dissolve the agency after receiving~~  
449 ~~notification from the department that the area was not~~  
450 ~~designated as an enterprise zone.~~

451 Section 7. Notwithstanding the repeal scheduled in section  
452 11 of chapter 2005-287, Laws of Florida, which occurred on  
453 December 31, 2015, section 290.0066, Florida Statutes, is  
454 revived, readopted, and amended to read:

455 290.0066 Revocation of state incentives in an opportunity  
456 ~~enterprise zone designation.~~-

457 (1) The department may revoke the state incentives  
458 ~~designation~~ of an opportunity ~~enterprise~~ zone if the department  
459 determines that the governing body or bodies:

460 (a) Have failed to make progress in achieving the  
461 benchmarks set forth in the strategic plan or measurable goals;  
462 or

463 (b) Have not complied substantially with the strategic plan  
464 or measurable goals.



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465 (2) The failure to enact and maintain the local fiscal and  
466 regulatory incentives committed to and adopted by the governing  
467 body or bodies ~~pursuant to s. 290.0057(1)(e)~~ for 2 consecutive  
468 calendar years shall result in the automatic termination of  
469 approval to use state incentives in the opportunity enterprise  
470 zone designation.

471 (3) Any action taken to rescind approval designation is  
472 subject to ~~the provisions of~~ chapter 120. Such action may be  
473 initiated 90 days after issuing a written letter of warning to  
474 the governing body or bodies. Such action shall not act to deny  
475 credits or exemptions previously granted or affect any bonds  
476 that have been issued.

477 Section 8. Notwithstanding the repeal scheduled in section  
478 11 of chapter 2005-287, Laws of Florida, which occurred on  
479 December 31, 2015, section 290.007, Florida Statutes, is  
480 revived, readopted, and amended to read:

481 290.007 State incentives available in opportunity  
482 ~~enterprise~~ zones.—The following incentives are provided by the  
483 state to encourage the revitalization of opportunity enterprise  
484 zones:

485 (1) The opportunity enterprise zone jobs credit provided in  
486 s. 220.181.

487 (2) The opportunity enterprise zone property tax credit  
488 provided in s. 220.182.

489 (3) The community contribution tax credits provided in ss.  
490 212.08, 220.183, and 624.5105.

491 (4) The sales tax exemption for building materials used in  
492 the rehabilitation of real property in opportunity enterprise  
493 zones provided in s. 212.08(5)(g).

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494 (5) The sales tax exemption for business equipment used in  
495 an opportunity ~~enterprise~~ zone provided in s. 212.08(5)(h).

496 (6) The sales tax exemption for electrical energy used in  
497 an opportunity ~~enterprise~~ zone provided in s. 212.08(15).

498 (7) The opportunity ~~enterprise~~ zone jobs credit against the  
499 sales tax provided in s. 212.096.

500 (8) Notwithstanding any law to the contrary, the Public  
501 Service Commission may allow public utilities and  
502 telecommunications companies to grant discounts of up to 50  
503 percent on tariffed rates for services to small businesses  
504 located in an opportunity ~~enterprise~~ zone ~~designated pursuant to~~  
505 ~~s. 290.0065~~. Such discounts may be granted for a period not to  
506 exceed 5 years. For purposes of this subsection, the term  
507 "public utility" has the same meaning as in s. 366.02(1) and the  
508 term "telecommunications company" has the same meaning as in s.  
509 364.02(13).

510 Section 9. Notwithstanding the repeal scheduled in section  
511 11 of chapter 2005-287, Laws of Florida, which occurred on  
512 December 31, 2015, section 290.012, Florida Statutes, is  
513 revived, readopted, and amended to read:

514 290.012 Transition.—The amendments made to this chapter  
515 which took effect on July 1, 2020, do not prevent or restrict  
516 ~~Any enterprise zone having an effective date on or before~~  
517 ~~January 1, 2005, shall continue to exist until December 31,~~  
518 ~~2005, and shall cease to exist on that date. any enterprise zone~~  
519 ~~designated or redesignated between ~~on or after~~ January 1, 2006,~~  
520 ~~and December 31, 2015, and which continuously received and on~~  
521 ~~July 1, 2020, still receives state incentives under general law,~~  
522 from continuing to receive the state incentives through the

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523 duration of time identified in documents approving the  
524 incentives. The provisions of law in the 2019 Florida Statutes  
525 which granted state incentives shall continue to apply to such  
526 enterprise zones ~~must be designated or redesignated in~~  
527 ~~accordance with the Florida Enterprise Zone Act.~~

528 Section 10. Notwithstanding the repeal scheduled in section  
529 11 of chapter 2005-287, Laws of Florida, which occurred on  
530 December 31, 2015, section 290.0135, Florida Statutes, is  
531 revived, readopted, and amended to read:

532 290.0135 Local government ordinances; encouragements and  
533 incentives; review for adverse effects; certain changes  
534 prohibited.—

535 (1) (a) It is the intent of the Legislature that each  
536 ordinance adopted by a local government possessing an  
537 opportunity ~~approved enterprise zone after January 1, 1995,~~ when  
538 applicable, provide encouragements and incentives to increase  
539 rehabilitation, renovation, restoration, improvement, or new  
540 construction of housing, and to increase the economic viability  
541 and profitability of business and commerce, located within  
542 opportunity ~~enterprise zones designated pursuant to s. 290.0065.~~

543 (b) Each local government possessing an opportunity  
544 ~~approved enterprise~~ zone may review its ordinances to determine  
545 which may have a negative impact upon the rehabilitation,  
546 renovation, restoration, improvement, or new construction of  
547 housing, or upon the economic viability and profitability of  
548 business and commerce, located within opportunity ~~enterprise~~  
549 ~~zones designated pursuant to s. 290.0065,~~ and may waive, amend,  
550 or otherwise modify such ordinances so as to minimize the  
551 adverse impact. Such relief may include ~~recommendations made by~~

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552 ~~the United States Department of Housing and Urban Development,~~  
553 ~~in its "1987 Guide for Local Government and Developers,"~~  
554 ~~concerning zoning and subdivision ordinances,~~ expedited  
555 administrative and processing procedures, site planning,  
556 streets, parking, sidewalks and walkways, curbs, gutters, storm  
557 drainage systems, sanitary sewers, water supply utilities, and  
558 utility easements.

559 (2) Nothing in this section authorizes any local government  
560 to waive, amend, provide exceptions to, or otherwise modify or  
561 alter any ordinance:

562 (a) Which is expressly required to implement or enforce any  
563 statutory provision or the legislative intent thereof;

564 (b) Which is designed to protect persons against  
565 discrimination on the basis of race, color, national origin,  
566 religion, sex, age, handicap, or marital status; or

567 (c) The waiver, amendment, or modification of which is  
568 likely to present a significant risk to the public health,  
569 public safety, or the environment of the state.

570 (3) The waiver, amendment, or modification of any ordinance  
571 pursuant to this section shall be accomplished in accordance  
572 with ~~the provisions of~~ chapter 120.

573 (4) ~~The provisions of~~ This section may ~~shall~~ not supersede  
574 any provision of chapter 163.

575 Section 11. Notwithstanding the repeal scheduled in section  
576 11 of chapter 2005-287, Laws of Florida, which occurred on  
577 December 31, 2015, section 290.014, Florida Statutes, is  
578 revived, readopted, and amended to read:

579 290.014 Annual reports on opportunity ~~enterprise~~ zones.—

580 (1) By October 1 of each year, the Department of Revenue

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581 shall submit a ~~an annual~~ report to the department detailing the  
582 usage and revenue impact by county of the state incentives  
583 listed in s. 290.007.

584 (2) The annual report required under s. 20.60 shall include  
585 the information provided by the Department of Revenue pursuant  
586 to subsection (1) and the information provided by opportunity  
587 ~~enterprise~~ zone development agencies pursuant to s. 290.0056. In  
588 addition, the report shall include an analysis of the activities  
589 and accomplishments of each opportunity ~~enterprise~~ zone.

590 Section 12. Section 290.016, Florida Statutes, is repealed.

591 Section 13. Subsection (2) of section 163.2514, Florida  
592 Statutes, is amended to read:

593 163.2514 Growth Policy Act; definitions.—As used in ss.  
594 163.2511-163.2520, the term:

595 (2) "Urban infill and redevelopment area" means an area or  
596 areas designated by a local government where:

597 (a) Public services such as water and wastewater,  
598 transportation, schools, and recreation are already available or  
599 are scheduled to be provided in an adopted 5-year schedule of  
600 capital improvements;

601 (b) The area, or one or more neighborhoods within the area,  
602 suffers from pervasive poverty, unemployment, and general  
603 distress. In determining whether an area suffers from pervasive  
604 poverty, unemployment, and general distress, the governing body  
605 and the department shall use data from the most current  
606 decennial census and from information published by the United  
607 States Bureau of the Census and the United States Department of  
608 Labor, Bureau of Labor Statistics. The data must be comparable  
609 in point or period of time and methodology employed ~~as defined~~

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610 ~~by s. 290.0058;~~

611 (c) The area exhibits a proportion of properties that are  
612 substandard, overcrowded, dilapidated, vacant or abandoned, or  
613 functionally obsolete which is higher than the average for the  
614 local government;

615 (d) More than 50 percent of the area is within 1/4 mile of  
616 a transit stop, or a sufficient number of transit stops will be  
617 made available concurrent with the designation; and

618 (e) The area includes or is adjacent to community  
619 redevelopment areas, brownfields, enterprise zones, or Main  
620 Street programs, or has been designated by the state or Federal  
621 Government as an urban redevelopment, revitalization, or infill  
622 area under empowerment zone, enterprise community, or brownfield  
623 showcase community programs or similar programs.

624 Section 14. Paragraph (a) of subsection (5) of section  
625 288.0659, Florida Statutes, is amended to read:

626 288.0659 Local Government Distressed Area Matching Grant  
627 Program.—

628 (5) To qualify for a grant, the business being targeted by  
629 a local government must create at least 15 full-time jobs, must  
630 be new to this state, must be expanding its operations in this  
631 state, or would otherwise leave the state absent state and local  
632 assistance, and the local government applying for the grant must  
633 expedite its permitting processes for the target business by  
634 accelerating the normal review and approval timelines. In  
635 addition to these requirements, the department shall review the  
636 grant requests using the following evaluation criteria, with  
637 priority given in descending order:

638 (a) The presence and degree of pervasive poverty,

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639 unemployment, and general distress ~~as determined pursuant to s.~~  
640 ~~290.0058~~ in the area where the business will locate, with  
641 priority given to locations with greater degrees of poverty,  
642 unemployment, and general distress. In determining whether an  
643 area suffers from pervasive poverty, unemployment, and general  
644 distress, the department shall use data from the most current  
645 decennial census and from information published by the United  
646 States Bureau of the Census and the United States Department of  
647 Labor, Bureau of Labor Statistics. The data shall be comparable  
648 in point or period of time and methodology employed.

649 Section 15. Paragraphs (g), (h), and (p) of subsection (5)  
650 and subsection (15) of section 212.08, Florida Statutes, are  
651 amended to read:

652 212.08 Sales, rental, use, consumption, distribution, and  
653 storage tax; specified exemptions.—The sale at retail, the  
654 rental, the use, the consumption, the distribution, and the  
655 storage to be used or consumed in this state of the following  
656 are hereby specifically exempt from the tax imposed by this  
657 chapter.

658 (5) EXEMPTIONS; ACCOUNT OF USE.—

659 (g) *Building materials used in the rehabilitation of real*  
660 *property located in an opportunity ~~enterprise~~ zone.—*

661 1. Building materials used in the rehabilitation of real  
662 property located in an opportunity ~~enterprise~~ zone are exempt  
663 from the tax imposed by this chapter upon an affirmative showing  
664 to the satisfaction of the department that the items have been  
665 used for the rehabilitation of real property located in an  
666 opportunity ~~enterprise~~ zone. Except as provided in subparagraph  
667 2., this exemption inures to the owner, lessee, or lessor at the

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668 time the real property is rehabilitated, but only through a  
669 refund of previously paid taxes. To receive a refund pursuant to  
670 this paragraph, the owner, lessee, or lessor of the  
671 rehabilitated real property must file an application under oath  
672 with the governing body or opportunity ~~enterprise~~ zone  
673 development agency having jurisdiction over the opportunity  
674 ~~enterprise~~ zone where the business is located, as applicable. A  
675 single application for a refund may be submitted for multiple,  
676 contiguous parcels that were part of a single parcel that was  
677 divided as part of the rehabilitation of the property. All other  
678 requirements of this paragraph apply to each parcel on an  
679 individual basis. The application must include:

- 680 a. The name and address of the person claiming the refund.
- 681 b. An address and assessment roll parcel number of the  
682 rehabilitated real property for which a refund of previously  
683 paid taxes is being sought.
- 684 c. A description of the improvements made to accomplish the  
685 rehabilitation of the real property.
- 686 d. A copy of a valid building permit issued by the county  
687 or municipal building department for the rehabilitation of the  
688 real property.
- 689 e. A sworn statement, under penalty of perjury, from the  
690 general contractor licensed in this state with whom the  
691 applicant contracted to make the improvements necessary to  
692 rehabilitate the real property, which lists the building  
693 materials used to rehabilitate the real property, the actual  
694 cost of the building materials, and the amount of sales tax paid  
695 in this state on the building materials. If a general contractor  
696 was not used, the applicant, not a general contractor, shall



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697 make the sworn statement required by this sub-subparagraph.  
698 Copies of the invoices that evidence the purchase of the  
699 building materials used in the rehabilitation and the payment of  
700 sales tax on the building materials must be attached to the  
701 sworn statement provided by the general contractor or by the  
702 applicant. Unless the actual cost of building materials used in  
703 the rehabilitation of real property and the payment of sales  
704 taxes is documented by a general contractor or by the applicant  
705 in this manner, the cost of the building materials is deemed to  
706 be an amount equal to 40 percent of the increase in assessed  
707 value for ad valorem tax purposes.

708 f. The identifying number assigned by the department  
709 ~~pursuant to s. 290.0065~~ to the opportunity enterprise zone in  
710 which the rehabilitated real property is located.

711 g. A certification by the local building code inspector  
712 that the improvements necessary to rehabilitate the real  
713 property are substantially completed.

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

716 i. If applicable, the name and address of each permanent  
717 employee of the business, including, for each employee who is a  
718 resident of an opportunity enterprise zone, the identifying  
719 number assigned by the department ~~pursuant to s. 290.0065~~ to the  
720 opportunity enterprise zone in which the employee resides.

721 2. This exemption inures to a municipality, county, other  
722 governmental unit or agency, or nonprofit community-based  
723 organization through a refund of previously paid taxes if the  
724 building materials used in the rehabilitation are paid for from  
725 the funds of a community development block grant, State Housing

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726 Initiatives Partnership Program, or similar grant or loan  
727 program. To receive a refund, a municipality, county, other  
728 governmental unit or agency, or nonprofit community-based  
729 organization must file an application that includes the same  
730 information required in subparagraph 1. In addition, the  
731 application must include a sworn statement signed by the chief  
732 executive officer of the municipality, county, other  
733 governmental unit or agency, or nonprofit community-based  
734 organization seeking a refund which states that the building  
735 materials for which a refund is sought were funded by a  
736 community development block grant, State Housing Initiatives  
737 Partnership Program, or similar grant or loan program.

738       3. Within 10 working days after receipt of an application,  
739 the governing body or opportunity ~~enterprise~~ zone development  
740 agency shall review the application to determine if it contains  
741 all the information required by subparagraph 1. or subparagraph  
742 2. and meets the criteria set out in this paragraph. The  
743 governing body or agency shall certify all applications that  
744 contain the required information and are eligible to receive a  
745 refund. If applicable, the governing body or agency shall also  
746 certify if 20 percent of the employees of the business are  
747 residents of an opportunity ~~enterprise~~ zone, excluding temporary  
748 and part-time employees. The certification must be in writing,  
749 and a copy of the certification shall be transmitted to the  
750 executive director of the department. The applicant is  
751 responsible for forwarding a certified application to the  
752 department within the time specified in subparagraph 4.

753       4. An application for a refund must be submitted to the  
754 department within 6 months after the rehabilitation of the

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755 property is deemed to be substantially completed by the local  
756 building code inspector or by November 1 after the rehabilitated  
757 property is first subject to assessment.

758 5. Only one exemption through a refund of previously paid  
759 taxes for the rehabilitation of real property is permitted for  
760 any single parcel of property unless there is a change in  
761 ownership, a new lessor, or a new lessee of the real property. A  
762 refund may not be granted unless the amount to be refunded  
763 exceeds \$500. A refund may not exceed the lesser of 97 percent  
764 of the Florida sales or use tax paid on the cost of the building  
765 materials used in the rehabilitation of the real property as  
766 determined pursuant to sub-subparagraph 1.e. or \$5,000, or, if  
767 at least 20 percent of the employees of the business are  
768 residents of an opportunity ~~enterprise~~ zone, excluding temporary  
769 and part-time employees, the amount of refund may not exceed the  
770 lesser of 97 percent of the sales tax paid on the cost of the  
771 building materials or \$10,000. A refund shall be made within 30  
772 days after formal approval by the department of the application  
773 for the refund.

774 6. The department shall adopt rules governing the manner  
775 and form of refund applications and may establish guidelines as  
776 to the requisites for an affirmative showing of qualification  
777 for exemption under this paragraph.

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

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784 8. For the purposes of the exemption provided in this  
785 paragraph, the term:

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

788 b. "Real property" has the same meaning as provided in s.  
789 192.001(12), except that the term does not include a condominium  
790 parcel or condominium property as defined in s. 718.103.

791 c. "Rehabilitation of real property" means the  
792 reconstruction, renovation, restoration, rehabilitation,  
793 construction, or expansion of improvements to real property.

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

796 ~~9. This paragraph expires on the date specified in s.~~  
797 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

798 (h) *Business property used in an opportunity enterprise*  
799 *zone.*—

800 1. Business property purchased for use by businesses  
801 located in an opportunity enterprise zone which is subsequently  
802 used in an opportunity enterprise zone shall be exempt from the  
803 tax imposed by this chapter. This exemption inures to the  
804 business only through a refund of previously paid taxes. A  
805 refund shall be authorized upon an affirmative showing by the  
806 taxpayer to the satisfaction of the department that the  
807 requirements of this paragraph have been met.

808 2. To receive a refund, the business must file under oath  
809 with the governing body or opportunity enterprise zone  
810 development agency having jurisdiction over the opportunity  
811 ~~enterprise~~ zone where the business is located, as applicable, an  
812 application which includes:

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- 813 a. The name and address of the business claiming the  
814 refund.
- 815 b. The identifying number assigned by the department  
816 ~~pursuant to s. 290.0065~~ to the opportunity enterprise zone in  
817 which the business is located.
- 818 c. A specific description of the property for which a  
819 refund is sought, including its serial number or other permanent  
820 identification number.
- 821 d. The location of the property.
- 822 e. The sales invoice or other proof of purchase of the  
823 property, showing the amount of sales tax paid, the date of  
824 purchase, and the name and address of the sales tax dealer from  
825 whom the property was purchased.
- 826 f. Whether the business is a small business as defined by  
827 s. 288.703.
- 828 g. If applicable, the name and address of each permanent  
829 employee of the business, including, for each employee who is a  
830 resident of an opportunity enterprise zone, the identifying  
831 number assigned by the department ~~pursuant to s. 290.0065~~ to the  
832 opportunity enterprise zone in which the employee resides.
- 833 3. Within 10 working days after receipt of an application,  
834 the governing body or opportunity enterprise zone development  
835 agency shall review the application to determine if it contains  
836 all the information required pursuant to subparagraph 2. and  
837 meets the criteria set out in this paragraph. The governing body  
838 or agency shall certify all applications that contain the  
839 information required pursuant to subparagraph 2. and meet the  
840 criteria set out in this paragraph as eligible to receive a  
841 refund. If applicable, the governing body or agency shall also

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842 certify if 20 percent of the employees of the business are  
843 residents of an opportunity ~~enterprise~~ zone, excluding temporary  
844 and part-time employees. The certification shall be in writing,  
845 and a copy of the certification shall be transmitted to the  
846 executive director of the Department of Revenue. The business  
847 shall be responsible for forwarding a certified application to  
848 the department within the time specified in subparagraph 4.

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

852 5. The amount refunded on purchases of business property  
853 under this paragraph shall be the lesser of 97 percent of the  
854 sales tax paid on such business property or \$5,000, or, if no  
855 less than 20 percent of the employees of the business are  
856 residents of an opportunity ~~enterprise~~ zone, excluding temporary  
857 and part-time employees, the amount refunded on purchases of  
858 business property under this paragraph shall be the lesser of 97  
859 percent of the sales tax paid on such business property or  
860 \$10,000. A refund approved pursuant to this paragraph shall be  
861 made within 30 days after formal approval by the department of  
862 the application for the refund. A refund may not be granted  
863 under this paragraph unless the amount to be refunded exceeds  
864 \$100 in sales tax paid on purchases made within a 60-day time  
865 period.

866 6. The department shall adopt rules governing the manner  
867 and form of refund applications and may establish guidelines as  
868 to the requisites for an affirmative showing of qualification  
869 for exemption under this paragraph.

870 7. If the department determines that the business property

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871 is used outside an opportunity ~~enterprise~~ zone within 3 years  
872 from the date of purchase, the amount of taxes refunded to the  
873 business purchasing such business property shall immediately be  
874 due and payable to the department by the business, together with  
875 the appropriate interest and penalty, computed from the date of  
876 purchase, in the manner provided by this chapter.

877 Notwithstanding this subparagraph, business property used  
878 exclusively in:

- 879 a. Licensed commercial fishing vessels,
- 880 b. Fishing guide boats, or
- 881 c. Ecotourism guide boats

882

883 that leave and return to a fixed location within an area  
884 designated under s. 379.2353, Florida Statutes 2010, are  
885 eligible for the exemption provided under this paragraph if all  
886 requirements of this paragraph are met. Such vessels and boats  
887 must be owned by a business that is eligible to receive the  
888 exemption provided under this paragraph. This exemption does not  
889 apply to the purchase of a vessel or boat.

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

896 9. For the purposes of this exemption, "business property"  
897 means new or used property defined as "recovery property" in s.  
898 168(c) of the Internal Revenue Code of 1954, as amended, except:

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

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900 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;

901 b. Industrial machinery and equipment as defined in sub-  
902 subparagraph (b)6.a. and eligible for exemption under paragraph  
903 (b);

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

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

908 ~~10. This paragraph expires on the date specified in s.~~  
909 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

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

911 1. Authorization.—Persons who are registered with the  
912 department under s. 212.18 to collect or remit sales or use tax  
913 and who make donations to eligible sponsors are eligible for tax  
914 credits against their state sales and use tax liabilities as  
915 provided in this paragraph:

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

918 b. The credit shall be granted as a refund against state  
919 sales and use taxes reported on returns and remitted in the 12  
920 months preceding the date of application to the department for  
921 the credit as required in sub-subparagraph 3.c. If the annual  
922 credit is not fully used through such refund because of  
923 insufficient tax payments during the applicable 12-month period,  
924 the unused amount may be included in an application for a refund  
925 made pursuant to sub-subparagraph 3.c. in subsequent years  
926 against the total tax payments made for such year. Carryover  
927 credits may be applied for a 3-year period without regard to any  
928 time limitation that would otherwise apply under s. 215.26.



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

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

934 e. The total amount of tax credits which may be granted for  
935 all programs approved under this paragraph and ss. 220.183 and  
936 624.5105 is \$12.5 million in the 2018-2019 fiscal year, \$13.5  
937 million in the 2019-2020 fiscal year, and \$10.5 million in each  
938 fiscal year thereafter for projects that provide housing  
939 opportunities for persons with special needs or homeownership  
940 opportunities for low-income households or very-low-income  
941 households and \$3.5 million each fiscal year for all other  
942 projects. As used in this paragraph, the term "person with  
943 special needs" has the same meaning as in s. 420.0004 and the  
944 terms "low-income person," "low-income household," "very-low-  
945 income person," and "very-low-income household" have the same  
946 meanings as in s. 420.9071.

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

950 2. Eligibility requirements.—

951 a. A community contribution by a person must be in the  
952 following form:

953 (I) Cash or other liquid assets;

954 (II) Real property, including 100 percent ownership of a  
955 real property holding company;

956 (III) Goods or inventory; or

957 (IV) Other physical resources identified by the Department

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958 of Economic Opportunity.

959

960 For purposes of this sub-subparagraph, the term "real property  
961 holding company" means a Florida entity, such as a Florida  
962 limited liability company, that is wholly owned by the person;  
963 is the sole owner of real property, as defined in s.

964 192.001(12), located in the state; is disregarded as an entity  
965 for federal income tax purposes pursuant to 26 C.F.R. s.

966 301.7701-3(b)(1)(ii); and at the time of contribution to an  
967 eligible sponsor, has no material assets other than the real  
968 property and any other property that qualifies as a community  
969 contribution.

970 b. All community contributions must be reserved exclusively  
971 for use in a project. As used in this sub-subparagraph, the term  
972 "project" means activity undertaken by an eligible sponsor which  
973 is designed to construct, improve, or substantially rehabilitate  
974 housing that is affordable to low-income households or very-low-  
975 income households; designed to provide housing opportunities for  
976 persons with special needs; designed to provide commercial,  
977 industrial, or public resources and facilities; or designed to  
978 improve entrepreneurial and job-development opportunities for  
979 low-income persons. A project may be the investment necessary to  
980 increase access to high-speed broadband capability in a rural  
981 community that had an enterprise zone designated pursuant to  
982 chapter 290 as of May 1, 2015, including projects that result in  
983 improvements to communications assets that are owned by a  
984 business. A project may include the provision of museum  
985 educational programs and materials that are directly related to  
986 a project approved between January 1, 1996, and December 31,

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1999, and located in an area which was in an enterprise zone designated pursuant to s. 290.0065 as of May 1, 2015. This paragraph does not preclude projects that propose to construct or rehabilitate housing for low-income households or very-low-income households on scattered sites or housing opportunities for persons with special needs. With respect to housing, contributions may be used to pay the following eligible special needs, low-income, and very-low-income housing-related activities:

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

(II) Down payment and closing costs for persons with special needs, low-income persons, and very-low-income persons;

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

(IV) Removal of liens recorded against residential property by municipal, county, or special district local governments if satisfaction of the lien is a necessary precedent to the transfer of the property to a low-income person or very-low-income person for the purpose of promoting home ownership.

Contributions for lien removal must be received from a nonrelated third party.

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

(I) A community action program;

(II) A nonprofit community-based development organization whose mission is the provision of housing for persons with

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1016 special needs, low-income households, or very-low-income  
 1017 households or increasing entrepreneurial and job-development  
 1018 opportunities for low-income persons;

1019 (III) A neighborhood housing services corporation;

1020 (IV) A local housing authority created under chapter 421;

1021 (V) A community redevelopment agency created under s.  
 1022 163.356;

1023 (VI) A historic preservation district agency or  
 1024 organization;

1025 (VII) A local workforce development board;

1026 (VIII) A direct-support organization as provided in s.  
 1027 1009.983;

1028 (IX) An opportunity ~~enterprise~~ zone development agency  
 1029 created under s. 290.0056;

1030 (X) A community-based organization incorporated under  
 1031 chapter 617 which is recognized as educational, charitable, or  
 1032 scientific pursuant to s. 501(c) (3) of the Internal Revenue Code  
 1033 and whose bylaws and articles of incorporation include  
 1034 affordable housing, economic development, or community  
 1035 development as the primary mission of the corporation;

1036 (XI) Units of local government;

1037 (XII) Units of state government; or

1038 (XIII) Any other agency that the Department of Economic  
 1039 Opportunity designates by rule.

1040

1041 A contributing person may not have a financial interest in the  
 1042 eligible sponsor.

1043 d. The project must be located in an area which was in an  
 1044 enterprise zone designated pursuant to chapter 290 as of May 1,

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1045 2015, or a Front Porch Florida Community, unless the project  
1046 increases access to high-speed broadband capability in a rural  
1047 community that had an enterprise zone designated pursuant to  
1048 chapter 290 as of May 1, 2015, but is physically located outside  
1049 the designated rural zone boundaries. Any project designed to  
1050 construct or rehabilitate housing for low-income households or  
1051 very-low-income households or housing opportunities for persons  
1052 with special needs is exempt from the area requirement of this  
1053 sub-subparagraph.

1054 e.(I) If, during the first 10 business days of the state  
1055 fiscal year, eligible tax credit applications for projects that  
1056 provide housing opportunities for persons with special needs or  
1057 homeownership opportunities for low-income households or very-  
1058 low-income households are received for less than the annual tax  
1059 credits available for those projects, the Department of Economic  
1060 Opportunity shall grant tax credits for those applications and  
1061 grant remaining tax credits on a first-come, first-served basis  
1062 for subsequent eligible applications received before the end of  
1063 the state fiscal year. If, during the first 10 business days of  
1064 the state fiscal year, eligible tax credit applications for  
1065 projects that provide housing opportunities for persons with  
1066 special needs or homeownership opportunities for low-income  
1067 households or very-low-income households are received for more  
1068 than the annual tax credits available for those projects, the  
1069 Department of Economic Opportunity shall grant the tax credits  
1070 for those applications as follows:

1071 (A) If tax credit applications submitted for approved  
1072 projects of an eligible sponsor do not exceed \$200,000 in total,  
1073 the credits shall be granted in full if the tax credit

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1074 applications are approved.

1075 (B) If tax credit applications submitted for approved  
1076 projects of an eligible sponsor exceed \$200,000 in total, the  
1077 amount of tax credits granted pursuant to sub-sub-sub-  
1078 subparagraph (A) shall be subtracted from the amount of  
1079 available tax credits, and the remaining credits shall be  
1080 granted to each approved tax credit application on a pro rata  
1081 basis.

1082 (II) If, during the first 10 business days of the state  
1083 fiscal year, eligible tax credit applications for projects other  
1084 than those that provide housing opportunities for persons with  
1085 special needs or homeownership opportunities for low-income  
1086 households or very-low-income households are received for less  
1087 than the annual tax credits available for those projects, the  
1088 Department of Economic Opportunity shall grant tax credits for  
1089 those applications and shall grant remaining tax credits on a  
1090 first-come, first-served basis for subsequent eligible  
1091 applications received before the end of the state fiscal year.  
1092 If, during the first 10 business days of the state fiscal year,  
1093 eligible tax credit applications for projects other than those  
1094 that provide housing opportunities for persons with special  
1095 needs or homeownership opportunities for low-income households  
1096 or very-low-income households are received for more than the  
1097 annual tax credits available for those projects, the Department  
1098 of Economic Opportunity shall grant the tax credits for those  
1099 applications on a pro rata basis.

1100 3. Application requirements.-

1101 a. An eligible sponsor seeking to participate in this  
1102 program must submit a proposal to the Department of Economic

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1103 Opportunity which sets forth the name of the sponsor, a  
1104 description of the project, and the area in which the project is  
1105 located, together with such supporting information as is  
1106 prescribed by rule. The proposal must also contain a resolution  
1107 from the local governmental unit in which the project is located  
1108 certifying that the project is consistent with local plans and  
1109 regulations.

1110       b. A person seeking to participate in this program must  
1111 submit an application for tax credit to the Department of  
1112 Economic Opportunity which sets forth the name of the sponsor, a  
1113 description of the project, and the type, value, and purpose of  
1114 the contribution. The sponsor shall verify, in writing, the  
1115 terms of the application and indicate its receipt of the  
1116 contribution, and such verification must accompany the  
1117 application for tax credit. The person must submit a separate  
1118 tax credit application to the Department of Economic Opportunity  
1119 for each individual contribution that it makes to each  
1120 individual project.

1121       c. A person who has received notification from the  
1122 Department of Economic Opportunity that a tax credit has been  
1123 approved must apply to the department to receive the refund.  
1124 Application must be made on the form prescribed for claiming  
1125 refunds of sales and use taxes and be accompanied by a copy of  
1126 the notification. A person may submit only one application for  
1127 refund to the department within a 12-month period.

1128       4. Administration.—

1129       a. The Department of Economic Opportunity may adopt rules  
1130 necessary to administer this paragraph, including rules for the  
1131 approval or disapproval of proposals by a person.

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1132           b. The decision of the Department of Economic Opportunity  
1133 must be in writing, and, if approved, the notification shall  
1134 state the maximum credit allowable to the person. Upon approval,  
1135 the Department of Economic Opportunity shall transmit a copy of  
1136 the decision to the department.

1137           c. The Department of Economic Opportunity shall  
1138 periodically monitor all projects in a manner consistent with  
1139 available resources to ensure that resources are used in  
1140 accordance with this paragraph; however, each project must be  
1141 reviewed at least once every 2 years.

1142           d. The Department of Economic Opportunity shall, in  
1143 consultation with the statewide and regional housing and  
1144 financial intermediaries, market the availability of the  
1145 community contribution tax credit program to community-based  
1146 organizations.

1147           (15) ELECTRICAL ENERGY USED IN AN OPPORTUNITY ~~ENTERPRISE~~  
1148 ZONE.—

1149           (a) Beginning July 1, 1995, charges for electrical energy  
1150 used by a qualified business at a fixed location in an  
1151 opportunity ~~enterprise~~ zone in a municipality which has enacted  
1152 an ordinance pursuant to s. 166.231(8) which provides for  
1153 exemption of municipal utility taxes on such businesses or in an  
1154 opportunity ~~enterprise~~ zone jointly authorized by a county and a  
1155 municipality which has enacted an ordinance pursuant to s.  
1156 166.231(8) which provides for exemption of municipal utility  
1157 taxes on such businesses shall receive an exemption equal to 50  
1158 percent of the tax imposed by this chapter, or, if no less than  
1159 20 percent of the employees of the business are residents of an  
1160 opportunity ~~enterprise~~ zone, excluding temporary and part-time



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1161 employees, the exemption shall be equal to 100 percent of the  
 1162 tax imposed by this chapter. A qualified business may receive  
 1163 such exemption for a period of 5 years from the billing period  
 1164 beginning not more than 30 days following notification to the  
 1165 applicable utility company by the department that an exemption  
 1166 has been authorized pursuant to this subsection and s.  
 1167 166.231(8).

1168 (b) To receive this exemption, a business must file an  
 1169 application, with the opportunity enterprise zone development  
 1170 agency having jurisdiction over the opportunity enterprise zone  
 1171 where the business is located, on a form provided by the  
 1172 department for the purposes of this subsection and s.  
 1173 166.231(8). The application shall be made under oath and shall  
 1174 include:

1175 1. The name and location of the business.

1176 2. The identifying number assigned by the department  
 1177 ~~pursuant to s. 290.0065~~ to the opportunity enterprise zone in  
 1178 which the business is located.

1179 3. The date on which electrical service is to be first  
 1180 initiated to the business.

1181 4. The name and mailing address of the entity from which  
 1182 electrical energy is to be purchased.

1183 5. The date of the application.

1184 6. The name of the city in which the business is located.

1185 7. If applicable, the name and address of each permanent  
 1186 employee of the business including, for each employee who is a  
 1187 resident of an opportunity enterprise zone, the identifying  
 1188 number assigned by the department ~~pursuant to s. 290.0065~~ to the  
 1189 opportunity enterprise zone in which the employee resides.

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1190 8. Whether the business is a small business as defined by  
1191 s. 288.703.

1192 (c) Within 10 working days after receipt of an application,  
1193 the opportunity ~~enterprise~~ zone development agency shall review  
1194 the application to determine if it contains all information  
1195 required pursuant to paragraph (b) and meets the criteria set  
1196 out in this subsection. The agency shall certify all  
1197 applications that contain the information required pursuant to  
1198 paragraph (b) and meet the criteria set out in this subsection  
1199 as eligible to receive an exemption. If applicable, the agency  
1200 shall also certify if 20 percent of the employees of the  
1201 business are residents of an opportunity ~~enterprise~~ zone,  
1202 excluding temporary and part-time employees. The certification  
1203 shall be in writing, and a copy of the certification shall be  
1204 transmitted to the executive director of the Department of  
1205 Revenue. The applicant shall be responsible for forwarding a  
1206 certified application to the department within 6 months after  
1207 the occurrence of the appropriate qualifying provision set out  
1208 in paragraph (f).

1209 (d) If, in a subsequent audit conducted by the department,  
1210 it is determined that the business did not meet the criteria  
1211 mandated in this subsection, the amount of taxes exempted shall  
1212 immediately be due and payable to the department by the  
1213 business, together with the appropriate interest and penalty,  
1214 computed from the due date of each bill for the electrical  
1215 energy purchased as exempt under this subsection, in the manner  
1216 prescribed by this chapter.

1217 (e) The department shall adopt rules governing applications  
1218 for, issuance of, and the form of applications for the exemption

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1219 authorized in this subsection and provisions for recapture of  
 1220 taxes exempted under this subsection, and the department may  
 1221 establish guidelines as to qualifications for exemption.

1222 (f) For the purpose of the exemption provided in this  
 1223 subsection, the term "qualified business" means a business which  
 1224 is:

1225 1. First occupying a new structure to which electrical  
 1226 service, other than that used for construction purposes, has not  
 1227 been previously provided or furnished;

1228 2. Newly occupying an existing, remodeled, renovated, or  
 1229 rehabilitated structure to which electrical service, other than  
 1230 that used for remodeling, renovation, or rehabilitation of the  
 1231 structure, has not been provided or furnished in the three  
 1232 preceding billing periods; or

1233 3. Occupying a new, remodeled, rebuilt, renovated, or  
 1234 rehabilitated structure for which a refund has been granted  
 1235 pursuant to paragraph (5) (g).

1236 ~~(g) This subsection expires on the date specified in s.~~  
 1237 ~~290.016 for the expiration of the Florida Enterprise Zone Act,~~  
 1238 ~~except that:~~

1239 ~~1. Paragraph (d) shall not expire; and~~

1240 ~~2. Any qualified business which has been granted an~~  
 1241 ~~exemption under this subsection prior to that date shall be~~  
 1242 ~~allowed the full benefit of this exemption as if this subsection~~  
 1243 ~~had not expired on that date.~~

1244 Section 16. Section 212.096, Florida Statutes, is amended  
 1245 to read:

1246 212.096 Sales, rental, storage, use tax; opportunity  
 1247 ~~enterprise~~ zone jobs credit against sales tax.-

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1248 (1) For the purposes of the credit provided in this  
1249 section:

1250 (a) "Eligible business" means any sole proprietorship,  
1251 firm, partnership, corporation, bank, savings association,  
1252 estate, trust, business trust, receiver, syndicate, or other  
1253 group or combination, or successor business, located in an  
1254 opportunity enterprise zone. The business must demonstrate to  
1255 the department that, on the date of application, the total  
1256 number of full-time jobs defined under paragraph (d) is greater  
1257 than the total was 12 months prior to that date. An eligible  
1258 business does not include any business which has claimed the  
1259 credit permitted under s. 220.181 for any new business employee  
1260 first beginning employment with the business after July 1, 2020  
1261 ~~1995~~.

1262 (b) "Month" means either a calendar month or the time  
1263 period from any day of any month to the corresponding day of the  
1264 next succeeding month or, if there is no corresponding day in  
1265 the next succeeding month, the last day of the succeeding month.

1266 (c) "New employee" means a person residing in an  
1267 opportunity enterprise zone or a participant in the welfare  
1268 transition program who begins employment with an eligible  
1269 business after July 1, 2020 ~~1995~~, and who has not been  
1270 previously employed full time within the preceding 12 months by  
1271 the eligible business, or a successor eligible business,  
1272 claiming the credit allowed by this section.

1273 (d) "Job" means a full-time position, as consistent with  
1274 terms used by the Department of Economic Opportunity and the  
1275 United States Department of Labor for purposes of reemployment  
1276 assistance tax administration and employment estimation

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1277 resulting directly from a business operation in this state. This  
1278 term does not include a temporary construction job involved with  
1279 the construction of facilities or any job that has previously  
1280 been included in any application for tax credits under s.  
1281 220.181(1). The term also includes employment of an employee  
1282 leased from an employee leasing company licensed under chapter  
1283 468 if such employee has been continuously leased to the  
1284 employer for an average of at least 36 hours per week for more  
1285 than 6 months.

1286 (e) "New job has been created" means that, on the date of  
1287 application, the total number of full-time jobs is greater than  
1288 the total was 12 months prior to that date, as demonstrated to  
1289 the department by a business located in the opportunity  
1290 ~~enterprise~~ zone.

1291  
1292 A person shall be deemed to be employed if the person performs  
1293 duties in connection with the operations of the business on a  
1294 regular, full-time basis, provided the person is performing such  
1295 duties for an average of at least 36 hours per week each month.  
1296 The person must be performing such duties at a business site  
1297 located in the opportunity ~~enterprise~~ zone.

1298 (2) (a) Upon an affirmative showing by an eligible business  
1299 to the satisfaction of the department that the requirements of  
1300 this section have been met, the business shall be allowed a  
1301 credit against the tax remitted under this chapter.

1302 (b) The credit shall be computed as 20 percent of the  
1303 actual monthly wages paid in this state to each new employee  
1304 hired when a new job has been created, ~~unless the business is~~  
1305 ~~located within a rural enterprise zone pursuant to s. 290.004,~~

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1306 ~~in which case the credit shall be 30 percent of the actual~~  
1307 ~~monthly wages paid.~~ If no less than 20 percent of the employees  
1308 of the business are residents of an opportunity ~~enterprise~~ zone,  
1309 excluding temporary and part-time employees, the credit shall be  
1310 computed as 30 percent of the actual monthly wages paid in this  
1311 state to each new employee hired when a new job has been  
1312 created, ~~unless the business is located within a rural~~  
1313 ~~enterprise zone, in which case the credit shall be 45 percent of~~  
1314 ~~the actual monthly wages paid.~~ If the new employee hired when a  
1315 new job is created is a participant in the welfare transition  
1316 program, the following credit shall be a percent of the actual  
1317 monthly wages paid: 40 percent for \$4 above the hourly federal  
1318 minimum wage rate; 41 percent for \$5 above the hourly federal  
1319 minimum wage rate; 42 percent for \$6 above the hourly federal  
1320 minimum wage rate; 43 percent for \$7 above the hourly federal  
1321 minimum wage rate; and 44 percent for \$8 above the hourly  
1322 federal minimum wage rate. For purposes of this paragraph,  
1323 monthly wages shall be computed as one-twelfth of the expected  
1324 annual wages paid to such employee. The amount paid as wages to  
1325 a new employee is the compensation paid to such employee that is  
1326 subject to reemployment assistance tax. The credit shall be  
1327 allowed for up to 24 consecutive months, beginning with the  
1328 first tax return due pursuant to s. 212.11 after approval by the  
1329 department.

1330 (3) In order to claim this credit, an eligible business  
1331 must file under oath with the governing body or opportunity  
1332 ~~enterprise~~ zone development agency having jurisdiction over the  
1333 opportunity ~~enterprise~~ zone where the business is located, as  
1334 applicable, a statement which includes:

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1335 (a) For each new employee for whom this credit is claimed,  
1336 the employee's name and place of residence, including the  
1337 identifying number assigned by the department ~~pursuant to s.~~  
1338 ~~290.0065~~ to the opportunity ~~enterprise~~ zone in which the  
1339 employee resides if the new employee is a person residing in an  
1340 opportunity ~~enterprise~~ zone, and, if applicable, documentation  
1341 that the employee is a welfare transition program participant.

1342 (b) If applicable, the name and address of each permanent  
1343 employee of the business, including, for each employee who is a  
1344 resident of an opportunity ~~enterprise~~ zone, the identifying  
1345 number assigned by the department ~~pursuant to s. 290.0065~~ to the  
1346 opportunity ~~enterprise~~ zone in which the employee resides.

1347 (c) The name and address of the eligible business.

1348 (d) The starting salary or hourly wages paid to the new  
1349 employee.

1350 (e) Demonstration to the department that, on the date of  
1351 application, the total number of full-time jobs defined under  
1352 paragraph (1)(d) is greater than the total was 12 months prior  
1353 to that date.

1354 (f) The identifying number assigned by the department  
1355 ~~pursuant to s. 290.0065~~ to the opportunity ~~enterprise~~ zone in  
1356 which the business is located.

1357 (g) Whether the business is a small business as defined by  
1358 s. 288.703(6).

1359 (h) Within 10 working days after receipt of an application,  
1360 the governing body or opportunity ~~enterprise~~ zone development  
1361 agency shall review the application to determine if it contains  
1362 all the information required pursuant to this subsection and  
1363 meets the criteria set out in this section. The governing body

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1364 or agency shall certify all applications that contain the  
1365 information required pursuant to this subsection and meet the  
1366 criteria set out in this section as eligible to receive a  
1367 credit. If applicable, the governing body or agency shall also  
1368 certify if 20 percent of the employees of the business are  
1369 residents of an opportunity ~~enterprise~~ zone, excluding temporary  
1370 and part-time employees. The certification shall be in writing,  
1371 and a copy of the certification shall be transmitted to the  
1372 executive director of the Department of Revenue. The business  
1373 shall be responsible for forwarding a certified application to  
1374 the department within the time specified in paragraph (i).

1375 (i) All applications for a credit pursuant to this section  
1376 must be submitted to the department within 6 months after the  
1377 new employee is hired, except applications for credit for leased  
1378 employees. Applications for credit for leased employees must be  
1379 submitted to the department within 7 months after the employee  
1380 is leased.

1381 (4) Within 10 working days after receipt of a completed  
1382 application for a credit authorized in this section, the  
1383 department shall inform the business that the application has  
1384 been approved. The credit may be taken on the first return due  
1385 after receipt of approval from the department.

1386 (5) In the event the application is incomplete or  
1387 insufficient to support the credit authorized in this section,  
1388 the department shall deny the credit and notify the business of  
1389 that fact. The business may reapply for this credit.

1390 (6) The credit provided in this section does not apply:

1391 (a) For any new employee who is an owner, partner, or  
1392 majority stockholder of an eligible business.



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1393 (b) For any new employee who is employed for any period  
1394 less than 3 months.

1395 (7) The credit provided in this section shall not be  
1396 allowed for any month in which the tax due for such period or  
1397 the tax return required pursuant to s. 212.11 for such period is  
1398 delinquent.

1399 (8) In the event an eligible business has a credit larger  
1400 than the amount owed the state on the tax return for the time  
1401 period in which the credit is claimed, the amount of the credit  
1402 for that time period shall be the amount owed the state on that  
1403 tax return.

1404 (9) Any business which has claimed this credit shall not be  
1405 allowed any credit under the provisions of s. 220.181 for any  
1406 new employee beginning employment after July 1, 2020 ~~1995~~.

1407 (10) It shall be the responsibility of each business to  
1408 affirmatively demonstrate to the satisfaction of the department  
1409 that it meets the requirements of this section.

1410 (11) Any person who fraudulently claims this credit is  
1411 liable for repayment of the credit plus a mandatory penalty of  
1412 100 percent of the credit plus interest at the rate provided in  
1413 this chapter, and such person is guilty of a misdemeanor of the  
1414 second degree, punishable as provided in s. 775.082 or s.  
1415 775.083.

1416 ~~(12) This section, except for subsection (11), expires on~~  
1417 ~~the date specified in s. 290.016 for the expiration of the~~  
1418 ~~Florida Enterprise Zone Act.~~

1419 Section 17. Section 220.181, Florida Statutes, is amended  
1420 to read:

1421 220.181 Opportunity Enterprise ~~Enterprise~~ zone jobs credit.-

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1422 (1) (a) There shall be allowed a credit against the tax  
1423 imposed by this chapter to any business located in an  
1424 opportunity ~~enterprise~~ zone which demonstrates to the department  
1425 that, on the date of application, the total number of full-time  
1426 jobs is greater than the total was 12 months before that date.  
1427 The credit shall be computed as 20 percent of the actual monthly  
1428 wages paid in this state to each new employee hired when a new  
1429 job has been created, as defined under s. 220.03(1) (ee), ~~unless~~  
1430 ~~the business is located in a rural enterprise zone, pursuant to~~  
1431 ~~s. 290.004, in which case the credit shall be 30 percent of the~~  
1432 ~~actual monthly wages paid.~~ If no less than 20 percent of the  
1433 employees of the business are residents of an opportunity  
1434 ~~enterprise~~ zone, excluding temporary and part-time employees,  
1435 the credit shall be computed as 30 percent of the actual monthly  
1436 wages paid in this state to each new employee hired when a new  
1437 job has been created, ~~unless the business is located in a rural~~  
1438 ~~enterprise zone, in which case the credit shall be 45 percent of~~  
1439 ~~the actual monthly wages paid, for a period of up to 24~~  
1440 ~~consecutive months.~~ If the new employee hired when a new job is  
1441 created is a participant in the welfare transition program, the  
1442 following credit shall be a percent of the actual monthly wages  
1443 paid: 40 percent for \$4 above the hourly federal minimum wage  
1444 rate; 41 percent for \$5 above the hourly federal minimum wage  
1445 rate; 42 percent for \$6 above the hourly federal minimum wage  
1446 rate; 43 percent for \$7 above the hourly federal minimum wage  
1447 rate; and 44 percent for \$8 above the hourly federal minimum  
1448 wage rate.

1449 (b) This credit applies only with respect to wages subject  
1450 to reemployment assistance tax. The credit provided in this

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1451 section does not apply:

1452 1. For any employee who is an owner, partner, or majority  
1453 stockholder of an eligible business.

1454 2. For any new employee who is employed for any period less  
1455 than 3 months.

1456 (c) If this credit is not fully used in any one year, the  
1457 unused amount may be carried forward for a period not to exceed  
1458 5 years. The carryover credit may be used in a subsequent year  
1459 when the tax imposed by this chapter for such year exceeds the  
1460 credit for such year after applying the other credits and unused  
1461 credit carryovers in the order provided in s. 220.02(8).

1462 (2) When filing for an opportunity ~~enterprise~~ zone jobs  
1463 credit, a business must file under oath with the governing body  
1464 or opportunity ~~enterprise~~ zone development agency having  
1465 jurisdiction over the opportunity ~~enterprise~~ zone where the  
1466 business is located, as applicable, a statement which includes:

1467 (a) For each new employee for whom this credit is claimed,  
1468 the employee's name and place of residence during the taxable  
1469 year, including the identifying number assigned by the  
1470 department ~~pursuant to s. 290.0065~~ to the opportunity ~~enterprise~~  
1471 zone in which the new employee resides if the new employee is a  
1472 person residing in an opportunity ~~enterprise~~ zone, and, if  
1473 applicable, documentation that the employee is a welfare  
1474 transition program participant.

1475 (b) If applicable, the name and address of each permanent  
1476 employee of the business, including, for each employee who is a  
1477 resident of an opportunity ~~enterprise~~ zone, the identifying  
1478 number assigned by the department ~~pursuant to s. 290.0065~~ to the  
1479 opportunity ~~enterprise~~ zone in which the employee resides.

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- 1480 (c) The name and address of the business.
- 1481 (d) The identifying number assigned by the department  
1482 ~~pursuant to s. 290.0065~~ to the opportunity enterprise zone in  
1483 which the eligible business is located.
- 1484 (e) The salary or hourly wages paid to each new employee  
1485 claimed.
- 1486 (f) Demonstration to the department that, on the date of  
1487 application, the total number of full-time jobs is greater than  
1488 the total was 12 months prior to that date.
- 1489 (g) Whether the business is a small business as defined by  
1490 s. 288.703.
- 1491 (3) Within 10 working days after receipt of an application,  
1492 the governing body or opportunity enterprise zone development  
1493 agency shall review the application to determine if it contains  
1494 all the information required pursuant to subsection (2) and  
1495 meets the criteria set out in this section. The governing body  
1496 or agency shall certify all applications that contain the  
1497 information required pursuant to subsection (2) and meet the  
1498 criteria set out in this section as eligible to receive a  
1499 credit. If applicable, the governing body or agency shall also  
1500 certify if 20 percent of the employees of the business are  
1501 residents of an opportunity enterprise zone, excluding temporary  
1502 and part-time employees. The certification shall be in writing,  
1503 and a copy of the certification shall be transmitted to the  
1504 executive director of the Department of Revenue. The business  
1505 shall be responsible for forwarding a certified application to  
1506 the department.
- 1507 (4) It shall be the responsibility of the taxpayer to  
1508 affirmatively demonstrate to the satisfaction of the department

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1509 that it meets the requirements of this act.

1510 (5) For the purpose of this section, the term "month" means  
1511 either a calendar month or the time period from any day of any  
1512 month to the corresponding day of the next succeeding month or,  
1513 if there is no corresponding day in the next succeeding month,  
1514 the last day of the succeeding month.

1515 (6) No business which files an amended return for a taxable  
1516 year shall be allowed any amount of credit or credit  
1517 carryforward pursuant to this section in excess of the amount  
1518 claimed by such business on its original return for the taxable  
1519 year. The provisions of this subsection do not apply to  
1520 increases in the amount of credit claimed under this section on  
1521 an amended return due to the use of any credit amount previously  
1522 carried forward for the taxable year on the original return or  
1523 any eligible prior year under paragraph (1)(c).

1524 (7) Any business which has claimed this credit shall not be  
1525 allowed any credit under the provision of s. 212.096 for any new  
1526 employee beginning employment after July 1, 2020 ~~1995~~. The  
1527 provisions of this subsection shall not apply when a corporation  
1528 converts to an S corporation for purposes of compliance with the  
1529 Internal Revenue Code of 1986, as amended; however, no  
1530 corporation shall be allowed the benefit of this credit and the  
1531 credit under s. 212.096 either for the same new employee or for  
1532 the same taxable year. In addition, such a corporation shall not  
1533 be allowed any credit under s. 212.096 until it has filed notice  
1534 of its intent to change its status for tax purposes and until  
1535 its final return under this chapter for the taxable year prior  
1536 to such change has been filed.

1537 (8) (a) Any person who fraudulently claims this credit is

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1538 liable for repayment of the credit, plus a mandatory penalty in  
1539 the amount of 200 percent of the credit, plus interest at the  
1540 rate provided in s. 220.807, and commits a felony of the third  
1541 degree, punishable as provided in s. 775.082, s. 775.083, or s.  
1542 775.084.

1543 (b) Any person who makes an underpayment of tax as a result  
1544 of a grossly overstated claim for this credit is guilty of a  
1545 felony of the third degree, punishable as provided in s.  
1546 775.082, s. 775.083, or s. 775.084. For purposes of this  
1547 paragraph, a grossly overstated claim means a claim in an amount  
1548 in excess of 100 percent of the amount of credit allowable under  
1549 this section.

1550 ~~(9) This section, except paragraph (1)(c) and subsection~~  
1551 ~~(8), expires on the date specified in s. 290.016 for the~~  
1552 ~~expiration of the Florida Enterprise Zone Act, and a business~~  
1553 ~~may not begin claiming the enterprise zone jobs credit after~~  
1554 ~~that date; however, the expiration of this section does not~~  
1555 ~~affect the operation of any credit for which a business has~~  
1556 ~~qualified under this section before that date, or any~~  
1557 ~~carryforward of unused credit amounts as provided in paragraph~~  
1558 ~~(1)(c).~~

1559 Section 18. Section 220.182, Florida Statutes, is amended  
1560 to read:

1561 220.182 Opportunity Enterprise zone property tax credit.—

1562 (1) (a) Beginning July 1, 1995, there shall be allowed a  
1563 credit against the tax imposed by this chapter to any business  
1564 which establishes a new business as defined in s. 220.03(1)(p),  
1565 expands an existing business as defined in s. 220.03(1)(k), or  
1566 rebuilds an existing business as defined in s. 220.03(1)(u) in

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1567 this state. The credit shall be computed annually as ad valorem  
1568 taxes paid in this state, in the case of a new business; the  
1569 additional ad valorem tax paid in this state resulting from  
1570 assessments on additional real or tangible personal property  
1571 acquired to facilitate the expansion of an existing business; or  
1572 the ad valorem taxes paid in this state resulting from  
1573 assessments on property replaced or restored, in the case of a  
1574 rebuilt business, including pollution and waste control  
1575 facilities, or any part thereof, and including one or more  
1576 buildings or other structures, machinery, fixtures, and  
1577 equipment.

1578 (b) If the credit granted pursuant to this section is not  
1579 fully used in any one year, the unused amount may be carried  
1580 forward for a period not to exceed 5 years. The carryover credit  
1581 may be used in a subsequent year when the tax imposed by this  
1582 chapter for such year exceeds the credit for such year under  
1583 this section after applying the other credits and unused credit  
1584 carryovers in the order provided in s. 220.02(8). The amount of  
1585 credit taken under this section in any one year, however, shall  
1586 not exceed \$25,000 for each eligible location, or, if no less  
1587 than 20 percent of the employees of the business at that  
1588 location are residents of an opportunity ~~enterprise~~ zone,  
1589 excluding temporary employees, the amount shall not exceed  
1590 \$50,000 for each eligible location.

1591 (2) To be eligible to receive an expanded opportunity  
1592 ~~enterprise~~ zone property tax credit of up to \$50,000 for each  
1593 eligible location, the business must provide a statement, under  
1594 oath, on the form prescribed by the department for claiming the  
1595 credit authorized by this section, that no less than 20 percent

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1596 of its employees at that location, excluding temporary and part-  
1597 time employees, are residents of an opportunity ~~enterprise~~ zone.  
1598 It shall be a condition precedent to the granting of each annual  
1599 tax credit that such employment requirements be fulfilled  
1600 throughout each year during the 5-year period of the credit. The  
1601 statement shall set forth the name and place of residence of  
1602 each permanent employee on the last day of business of the tax  
1603 year for which the credit is claimed or, if the employee is no  
1604 longer employed or eligible for the credit on that date, the  
1605 last calendar day of the last full calendar month the employee  
1606 was employed or eligible for the credit at the relevant site.

1607 (3) The credit shall be available to a new business for a  
1608 period not to exceed the year in which ad valorem taxes are  
1609 first levied against the business and the 4 years immediately  
1610 thereafter. The credit shall be available to an expanded  
1611 existing business for a period not to exceed the year in which  
1612 ad valorem taxes are first levied on additional real or tangible  
1613 personal property acquired to facilitate the expansion or  
1614 rebuilding and the 4 years immediately thereafter. No business  
1615 shall be entitled to claim the credit authorized by this  
1616 section, except any amount attributable to the carryover of a  
1617 previously earned credit, for more than 5 consecutive years.

1618 (4) To be eligible for an opportunity ~~enterprise~~ zone  
1619 property tax credit, a new, expanded, or rebuilt business shall  
1620 file a notice with the property appraiser of the county in which  
1621 the business property is located or to be located. The notice  
1622 shall be filed no later than April 1 of the year in which new or  
1623 additional real or tangible personal property acquired to  
1624 facilitate such new, expanded, or rebuilt facility is first



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1625 subject to assessment. The notice shall be made on a form  
1626 prescribed by the department and shall include separate  
1627 descriptions of:

1628 (a) Real and tangible personal property owned or leased by  
1629 the business prior to expansion, if any.

1630 (b) Net new or additional real and tangible personal  
1631 property acquired to facilitate the new, expanded, or rebuilt  
1632 facility.

1633 (5) When filing for an opportunity ~~enterprise~~ zone property  
1634 tax credit as a new business, a business shall include a copy of  
1635 its receipt indicating payment of ad valorem taxes for the  
1636 current year.

1637 (6) When filing for an opportunity ~~enterprise~~ zone property  
1638 tax credit as an expanded or rebuilt business, a business shall  
1639 include copies of its receipts indicating payment of ad valorem  
1640 taxes for the current year for prior existing property and for  
1641 expansion-related or rebuilt property.

1642 (7) The receipts described in subsections (5) and (6) shall  
1643 indicate the assessed value of the property, the property taxes  
1644 paid, a brief description of the property, and an indication, if  
1645 applicable, that the property was separately assessed as  
1646 expansion-related or rebuilt property.

1647 (8) The department has authority to adopt rules pursuant to  
1648 ss. 120.536(1) and 120.54 to implement the provisions of this  
1649 act.

1650 (9) It shall be the responsibility of the taxpayer to  
1651 affirmatively demonstrate to the satisfaction of the department  
1652 that he or she meets the requirements of this act.

1653 (10) When filing for an opportunity ~~enterprise~~ zone

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1654 property tax credit as an expansion of an existing business or  
1655 as a new business, it shall be a condition precedent to the  
1656 granting of each annual tax credit that there have been,  
1657 throughout each year during the 5-year period, no fewer than  
1658 five more employees than in the year preceding the initial  
1659 granting of the credit.

1660 (11) To apply for an opportunity ~~enterprise~~ zone property  
1661 tax credit, a new, expanded, or rebuilt business must file under  
1662 oath with the governing body or opportunity ~~enterprise~~ zone  
1663 development agency having jurisdiction over the opportunity  
1664 ~~enterprise~~ zone where the business is located, as applicable, an  
1665 application prescribed by the department for claiming the credit  
1666 authorized by this section. Within 10 working days after receipt  
1667 of an application, the governing body or opportunity ~~enterprise~~  
1668 zone development agency shall review the application to  
1669 determine if it contains all the information required pursuant  
1670 to this section and meets the criteria set out in this section.  
1671 The governing body or agency shall certify all applications that  
1672 contain the information required pursuant to this section and  
1673 meet the criteria set out in this section as eligible to receive  
1674 a credit. If applicable, the governing body or agency shall also  
1675 certify if 20 percent of the employees of the business are  
1676 residents of an opportunity ~~enterprise~~ zone, excluding temporary  
1677 and part-time employees. The certification shall be in writing,  
1678 and a copy of the certification shall be transmitted to the  
1679 executive director of the Department of Revenue. The business  
1680 shall be responsible for forwarding all certified applications  
1681 to the department.

1682 (12) When filing for an opportunity ~~enterprise~~ zone

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1683 property tax credit, a business shall include the identifying  
1684 number assigned by the department under chapter 290 pursuant to  
1685 ~~s. 290.0065~~ to the opportunity enterprise zone in which the  
1686 business is located.

1687 (13) When filing for an opportunity enterprise zone  
1688 property tax credit, a business shall indicate whether the  
1689 business is a small business as defined by s. 288.703.

1690 ~~(14) This section expires on the date specified in s.  
1691 290.016 for the expiration of the Florida Enterprise Zone Act,  
1692 and a business may not begin claiming the enterprise zone  
1693 property tax credit after that date; however, the expiration of  
1694 this section does not affect the operation of any credit for  
1695 which a business has qualified under this section before that  
1696 date, or any carryforward of unused credit amounts as provided  
1697 in paragraph (1)(b).~~

1698 Section 19. Subsection (5) of section 159.803, Florida  
1699 Statutes, is amended to read:

1700 159.803 Definitions.—As used in this part, the term:

1701 (5) "Priority project" means a solid waste disposal  
1702 facility or a sewage facility, as such terms are defined in s.  
1703 142 of the Code, or a water facility, as defined in s. 142 of  
1704 the Code, which is operated by a member-owned, not-for-profit  
1705 utility, or any project which is to be located in an area which  
1706 is an opportunity enterprise zone ~~designated pursuant to s.  
1707 290.0065.~~

1708 Section 20. Subsection (8) of section 163.503, Florida  
1709 Statutes, is amended to read:

1710 163.503 Definitions.—

1711 (8) "Opportunity Enterprise zone" means an area identified

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1712 ~~in chapter 290 designated pursuant to s. 290.0065.~~

1713 Section 21. Subsection (1) of section 163.522, Florida  
1714 Statutes, is amended to read:

1715 163.522 State redevelopment programs.—

1716 (1) Any county or municipality which has ~~nominated an area~~  
1717 ~~as an opportunity enterprise zone as set forth in chapter 290~~  
1718 ~~pursuant to s. 290.0055 which has been so designated pursuant to~~  
1719 ~~s. 290.0065~~ is directed to give consideration to the creation of  
1720 a neighborhood improvement district within the zone ~~said area.~~

1721 Section 22. Subsection (8) of section 166.231, Florida  
1722 Statutes, is amended to read:

1723 166.231 Municipalities; public service tax.—

1724 (8)~~(a)~~ Beginning July 1, 1995, a municipality may by  
1725 ordinance exempt not less than 50 percent of the tax imposed  
1726 under this section on purchasers of electrical energy who are  
1727 determined to be eligible for the exemption provided by s.  
1728 212.08(15) by the Department of Revenue. The exemption shall be  
1729 administered as provided in that section. A copy of any  
1730 ordinance adopted pursuant to this subsection shall be provided  
1731 to the Department of Revenue not less than 14 days prior to its  
1732 effective date.

1733 ~~(b) If an area that is nominated as an enterprise zone~~  
1734 ~~pursuant to s. 290.0055 has not yet been designated pursuant to~~  
1735 ~~s. 290.0065, a municipality may enact an ordinance for such~~  
1736 ~~exemption; however, the ordinance shall not be effective until~~  
1737 ~~such area is designated pursuant to s. 290.0065.~~

1738 ~~(c) This subsection expires on the date specified in s.~~  
1739 ~~290.016 for the expiration of the Florida Enterprise Zone Act,~~  
1740 ~~except that any qualified business that has satisfied the~~

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1741 ~~requirements of this subsection before that date shall be~~  
1742 ~~allowed the full benefit of the exemption allowed under this~~  
1743 ~~subsection as if this subsection had not expired on that date.~~

1744 Section 23. Subsection (19) of section 159.27, Florida  
1745 Statutes, is amended to read:

1746 159.27 Definitions.—The following words and terms, unless  
1747 the context clearly indicates a different meaning, shall have  
1748 the following meanings:

1749 (19) "Commercial project in an enterprise zone" means  
1750 buildings, building additions or renovations, or other  
1751 structures to be newly constructed and suitable for use by a  
1752 commercial enterprise, and includes the site on which such  
1753 buildings or structures are located, located in an area  
1754 designated as an opportunity enterprise zone under chapter 290  
1755 ~~pursuant to s. 290.0065.~~

1756 Section 24. Subsections (1), (3), and (4) of section  
1757 193.077, Florida Statutes, are amended to read:

1758 193.077 Notice of new, rebuilt, or expanded property.—

1759 (1) The property appraiser shall accept notices on or  
1760 before April 1 of the year in which the new or additional real  
1761 or personal property acquired to establish a new business or  
1762 facilitate a business expansion or restoration is first subject  
1763 to assessment. The notice shall be filed, on a form prescribed  
1764 by the department, by any business seeking to qualify for an  
1765 opportunity enterprise zone property tax credit as a new or  
1766 expanded business pursuant to s. 220.182(4).

1767 (3) Within 10 days of extension or recertification of the  
1768 assessment rolls pursuant to s. 193.122, whichever is later, the  
1769 property appraiser shall forward to the department a list of all

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1770 property of new businesses and property separately assessed as  
1771 expansion-related or rebuilt property pursuant to s. 193.085(5)  
1772 ~~193.085(5)(a)~~. The list shall include the name and address of  
1773 the business to which the property is assessed, the assessed  
1774 value of the property, the total taxes levied against the  
1775 property, the identifying number for the property as shown on  
1776 the assessment roll, and a description of the property.

1777 ~~(4) This section expires on the date specified in s.~~  
1778 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

1779 Section 25. Subsection (5) of section 193.085, Florida  
1780 Statutes, is amended to read:

1781 193.085 Listing all property.—

1782 (5)~~(a)~~ Beginning in the year in which a notice of new,  
1783 rebuilt, or expanded property is accepted and certified pursuant  
1784 to s. 193.077 and for the 4 years immediately thereafter, the  
1785 property appraiser shall separately assess the prior existing  
1786 property and the expansion-related or rebuilt property, if any,  
1787 of each business having submitted said notice pursuant to s.  
1788 220.182(4). The listing of expansion-related or rebuilt property  
1789 on an assessment roll shall immediately follow the listing of  
1790 prior existing property for each expanded business. However,  
1791 beginning with the first assessment roll following receipt of a  
1792 notice from the department that a business has been disallowed  
1793 an opportunity enterprise zone property tax credit, the property  
1794 appraiser shall singly list the property of such business.

1795 ~~(b) This subsection expires on the date specified in s.~~  
1796 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

1797 Section 26. Subsection (4) of section 195.073, Florida  
1798 Statutes, is amended to read:

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1799           195.073 Classification of property.—All items required by  
 1800 law to be on the assessment rolls must receive a classification  
 1801 based upon the use of the property. The department shall  
 1802 promulgate uniform definitions for all classifications. The  
 1803 department may designate other subclassifications of property.  
 1804 No assessment roll may be approved by the department which does  
 1805 not show proper classifications.

1806           (4)(a) Rules adopted pursuant to this section shall provide  
 1807 for the separate identification of property as prior existing  
 1808 property of an expanded or rebuilt business, as expansion-  
 1809 related property of an expanded or rebuilt business, and as  
 1810 property of a new business, in the event the business qualifies  
 1811 for an opportunity enterprise zone property tax credit pursuant  
 1812 to s. 220.182, in addition to classification according to use.

1813           ~~(b) This subsection expires on the date specified in s.~~  
 1814 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

1815           Section 27. Subsection (1) of section 195.099, Florida  
 1816 Statutes, is amended to read:

1817           195.099 Periodic review.—

1818           (1)(a) The department may review the assessments of new,  
 1819 rebuilt, and expanded business reported according to s.  
 1820 193.077(3), to ensure parity of level of assessment with other  
 1821 classifications of property.

1822           ~~(b) This subsection shall expire on the date specified in~~  
 1823 ~~s. 290.016 for the expiration of the Florida Enterprise Zone~~  
 1824 ~~Act.~~

1825           Section 28. Paragraph (b) of subsection (15) and subsection  
 1826 (18) of section 196.012, Florida Statutes, are amended to read:

1827           196.012 Definitions.—For the purpose of this chapter, the

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1828 following terms are defined as follows, except where the context  
1829 clearly indicates otherwise:

1830 (15) "Expansion of an existing business" means:

1831 (b) Any business or organization located in an area that  
1832 was designated as an enterprise zone pursuant to chapter 290 as  
1833 of December 30, 2015, an opportunity zone pursuant to chapter  
1834 290 after July 1, 2020, or a brownfield area that increases  
1835 operations on a site located within the same zone or area  
1836 colocated with a commercial or industrial operation owned by the  
1837 same business or organization under common control with the same  
1838 business or organization.

1839 (18) "Opportunity Enterprise zone" means an area designated  
1840 as an opportunity enterprise zone pursuant to chapter 290 s.  
1841 290.0065. This subsection expires on the date specified in s.  
1842 290.016 for the expiration of the Florida Enterprise Zone Act.

1843 Section 29. Subsections (3) and (5) of section 196.1995,  
1844 Florida Statutes, are amended to read:

1845 196.1995 Economic development ad valorem tax exemption.—

1846 (3) The board of county commissioners or the governing  
1847 authority of the municipality that calls a referendum within its  
1848 total jurisdiction to determine whether its respective  
1849 jurisdiction may grant economic development ad valorem tax  
1850 exemptions may vote to limit the effect of the referendum to  
1851 authority to grant economic development tax exemptions for new  
1852 businesses and expansions of existing businesses located in an  
1853 opportunity enterprise zone or a brownfield area, as defined in  
1854 s. 376.79(5). ~~If an area nominated to be an enterprise zone~~  
1855 ~~pursuant to s. 290.0055 has not yet been designated pursuant to~~  
1856 ~~s. 290.0065,~~ The board of county commissioners or the governing



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1857 authority of the municipality may call such referendum ~~prior to~~  
1858 ~~such designation; however, the authority~~ to grant economic  
1859 development ad valorem tax exemptions ~~does not apply until such~~  
1860 ~~area is designated pursuant to s. 290.0065.~~ The ballot question  
1861 in such referendum shall be in substantially the following form  
1862 and shall be used in lieu of the ballot question prescribed in  
1863 subsection (2):

1864

1865 Shall the board of county commissioners of this county (or the  
1866 governing authority of this municipality, or both) be authorized  
1867 to grant, pursuant to s. 3, Art. VII of the State Constitution,  
1868 property tax exemptions for new businesses and expansions of  
1869 existing businesses that are located in an opportunity  
1870 ~~enterprise~~ zone or a brownfield area and that are expected to  
1871 create new, full-time jobs in the county (or municipality, or  
1872 both)?

1873

1874 ....Yes-For authority to grant exemptions.

1875 ....No-Against authority to grant exemptions.

1876

1877 (5) Upon a majority vote in favor of such authority, the  
1878 board of county commissioners or the governing authority of the  
1879 municipality, at its discretion, by ordinance may exempt from ad  
1880 valorem taxation up to 100 percent of the assessed value of all  
1881 improvements to real property made by or for the use of a new  
1882 business and of all tangible personal property of such new  
1883 business, or up to 100 percent of the assessed value of all  
1884 added improvements to real property made to facilitate the  
1885 expansion of an existing business and of the net increase in all

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1886 tangible personal property acquired to facilitate such expansion  
1887 of an existing business. To qualify for this exemption, the  
1888 improvements to real property must be made or the tangible  
1889 personal property must be added or increased after approval by  
1890 motion or resolution of the local governing body, subject to  
1891 ordinance adoption or on or after the day the ordinance is  
1892 adopted. However, if the authority to grant exemptions is  
1893 approved in a referendum in which the ballot question contained  
1894 in subsection (3) appears on the ballot, the authority of the  
1895 board of county commissioners or the governing authority of the  
1896 municipality to grant exemptions is limited solely to new  
1897 businesses and expansions of existing businesses that are  
1898 located in an area which was designated as an enterprise zone  
1899 pursuant to chapter 290 as of December 30, 2015, in an  
1900 opportunity zone as defined in chapter 290 as of July 1, 2020,  
1901 or in a brownfield area. New businesses and expansions of  
1902 existing businesses located in an area that was designated as an  
1903 enterprise zone pursuant to chapter 290 as of December 30, 2015,  
1904 or is in an opportunity zone as defined in chapter 290 as of  
1905 July 1, 2020, but is not in a brownfield area, may qualify for  
1906 the ad valorem tax exemption only if approved by motion or  
1907 resolution of the local governing body, subject to ordinance  
1908 adoption, or by ordinance, enacted before December 31, 2015.  
1909 Property acquired to replace existing property shall not be  
1910 considered to facilitate a business expansion. All data center  
1911 equipment for a data center shall be exempt from ad valorem  
1912 taxation for the term of the approved exemption. The exemption  
1913 applies only to taxes levied by the respective unit of  
1914 government granting the exemption. The exemption does not apply,

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1915 however, to taxes levied for the payment of bonds or to taxes  
 1916 authorized by a vote of the electors pursuant to s. 9(b) or s.  
 1917 12, Art. VII of the State Constitution. Any such exemption shall  
 1918 remain in effect for up to 10 years with respect to any  
 1919 particular facility, or up to 20 years for a data center,  
 1920 regardless of any change in the authority of the county or  
 1921 municipality to grant such exemptions or the expiration of the  
 1922 Enterprise Zone Act pursuant to chapter 290, Florida Statutes  
 1923 2019. The exemption shall not be prolonged or extended by  
 1924 granting exemptions from additional taxes or by virtue of any  
 1925 reorganization or sale of the business receiving the exemption.

1926 Section 30. Subsection (4) of section 205.022, Florida  
 1927 Statutes, is amended to read:

1928 205.022 Definitions.—When used in this chapter, the  
 1929 following terms and phrases shall have the meanings ascribed to  
 1930 them in this section, except when the context clearly indicates  
 1931 a different meaning:

1932 (4) "Opportunity Enterprise zone" means an area designated  
 1933 as an opportunity enterprise zone pursuant to chapter 290 s.  
 1934 290.0065. ~~This subsection expires on the date specified in s.~~  
 1935 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

1936 Section 31. Section 205.054, Florida Statutes, is amended  
 1937 to read:

1938 205.054 Business tax; partial exemption for engaging in  
 1939 business or occupation in opportunity enterprise zone.—

1940 (1) Notwithstanding ~~the provisions of~~ s. 205.033(1) (a) or  
 1941 s. 205.043(1) (a), the governing body of a county or municipality  
 1942 may authorize by appropriate resolution or ordinance, adopted  
 1943 pursuant to the procedure established in s. 205.032 or s.

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1944 205.042, the exemption of 50 percent of the business tax levied  
1945 for the privilege of engaging in or managing any business,  
1946 profession, or occupation in the respective jurisdiction of the  
1947 county or municipality when such privilege is exercised at a  
1948 permanent business location or branch office located in an  
1949 opportunity ~~enterprise~~ zone.

1950 (2) Such exemption applies to each classification for which  
1951 a business tax receipt is required in the jurisdiction.  
1952 Classifications shall be the same in an opportunity ~~enterprise~~  
1953 zone as elsewhere in the jurisdiction. Each county or municipal  
1954 business tax receipt issued with the exemption authorized in  
1955 this section shall be in the same general form as the other  
1956 county or municipal business tax receipts and shall expire at  
1957 the same time as those other receipts expire as fixed by law.  
1958 Any receipt issued with the exemption authorized in this section  
1959 is nontransferable. The exemption authorized in this section  
1960 does not apply to any penalty authorized in s. 205.053.

1961 (3) Each tax collecting authority of a county or  
1962 municipality which provides the exemption authorized in this  
1963 section shall issue to each person who may be entitled to the  
1964 exemption a receipt pursuant to the provisions contained in this  
1965 section. Before a receipt with such exemption is issued to an  
1966 applicant, the tax collecting authority must, in each case, be  
1967 provided proof that the applicant is entitled to such exemption.  
1968 Such proof shall be made by means of a statement filed under  
1969 oath with the tax collecting authority, which statement  
1970 indicates that the permanent business location or branch office  
1971 of the applicant is located in an opportunity ~~enterprise~~ zone of  
1972 a jurisdiction which has authorized the exemption permitted in

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1973 this section.

1974 (4) Any receipt obtained with the exemption authorized in  
1975 this subsection by the commission of fraud upon the issuing  
1976 authority is void. Any person who has fraudulently obtained such  
1977 exemption and thereafter engages, under color of the receipt, in  
1978 any business, profession, or occupation requiring the business  
1979 tax receipt is subject to prosecution for engaging in a  
1980 business, profession, or occupation without having the required  
1981 receipt under the laws of the state.

1982 ~~(5) If an area nominated as an enterprise zone pursuant to~~  
1983 ~~s. 290.0055 has not yet been designated pursuant to s. 290.0065,~~  
1984 The governing body of a county or municipality may enact an the  
1985 appropriate ordinance or resolution authorizing the exemption  
1986 permitted in this section; ~~however, such ordinance or resolution~~  
1987 ~~will not be effective until such area is designated pursuant to~~  
1988 ~~s. 290.0065.~~

1989 ~~(6) This section expires on the date specified in s.~~  
1990 ~~290.016 for the expiration of the Florida Enterprise Zone Act;~~  
1991 ~~and a receipt may not be issued with the exemption authorized in~~  
1992 ~~this section for any period beginning on or after that date.~~

1993 Section 32. Subsection (6) of section 212.02, Florida  
1994 Statutes, is amended to read:

1995 212.02 Definitions.—The following terms and phrases when  
1996 used in this chapter have the meanings ascribed to them in this  
1997 section, except where the context clearly indicates a different  
1998 meaning:

1999 (6) "Opportunity Enterprise zone" means an area of the  
2000 state as set forth in chapter 290 ~~designated pursuant to s.~~  
2001 ~~290.0065. This subsection expires on the date specified in s.~~

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2002 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

2003 Section 33. Subsections (6) and (7) of section 220.02,  
2004 Florida Statutes, are amended to read:

2005 220.02 Legislative intent.—

2006 (6) (a) It is the intent of the Legislature that the  
2007 opportunity ~~enterprise~~ zone jobs credit provided by s. 220.181  
2008 be applicable only to those businesses located in an opportunity  
2009 ~~enterprise~~ zone. It is further the intent of the Legislature to  
2010 provide an incentive for the increased provision of employment  
2011 opportunities leading to the improvement of the quality of life  
2012 of those employed and the positive expansion of the economy of  
2013 the state as well as the economy of present opportunity  
2014 ~~enterprise~~ zones.

2015 (b) Any person charged with any criminal offense arising  
2016 from a civil disorder associated with an emergency, as defined  
2017 in s. 220.03(1)(i), and found guilty, whether or not  
2018 adjudication of guilt or imposition of sentence is suspended,  
2019 deferred, or withheld, is not eligible to make application for,  
2020 receive, or in any other manner enjoy the benefits or any form  
2021 of assistance available under chapter 80-247, Laws of Florida.

2022 ~~(c) This subsection expires on the date specified in s.~~  
2023 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

2024 (7) (a) It is the intent of the Legislature that the  
2025 opportunity ~~enterprise~~ zone property tax credit provided by s.  
2026 220.182 be applicable only to those new or expanded businesses  
2027 located in opportunity ~~enterprise~~ zones which make a positive  
2028 expansionary contribution to the economy of this state and to  
2029 the economy of their local communities in terms of new jobs for  
2030 residents of opportunity ~~enterprise~~ zones and improvements to

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2031 real and personal property located in opportunity ~~enterprise~~  
 2032 zones.

2033 (b) Any person charged with any criminal offense arising  
 2034 from a civil disorder associated with an emergency, as defined  
 2035 in s. 220.03(1)(i), and found guilty, whether or not  
 2036 adjudication of guilt or imposition of sentence is suspended,  
 2037 deferred, or withheld, is not eligible to make application for,  
 2038 receive, or in any other manner enjoy the benefits or any form  
 2039 of assistance available under chapter 80-248, Laws of Florida.

2040 ~~(c) This subsection expires on the date specified in s.~~  
 2041 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

2042 Section 34. Paragraphs (a), (c), (i), (j), (k), (o), (p),  
 2043 (q), (t), (u), and (ee) of subsection (1) of section 220.03,  
 2044 Florida Statutes, are amended to read:

2045 220.03 Definitions.—

2046 (1) SPECIFIC TERMS.—When used in this code, and when not  
 2047 otherwise distinctly expressed or manifestly incompatible with  
 2048 the intent thereof, the following terms shall have the following  
 2049 meanings:

2050 (a) "Ad valorem taxes paid" means 96 percent of property  
 2051 taxes levied for operating purposes and does not include  
 2052 interest, penalties, or discounts foregone. In addition, the  
 2053 term "ad valorem taxes paid," for purposes of the credit in s.  
 2054 220.182, means the ad valorem tax paid on new or additional real  
 2055 or personal property acquired to establish a new business or  
 2056 facilitate a business expansion, including pollution and waste  
 2057 control facilities, or any part thereof, and including one or  
 2058 more buildings or other structures, machinery, fixtures, and  
 2059 equipment. ~~This paragraph expires on the date specified in s.~~

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290.016 for the expiration of the Florida Enterprise Zone Act.

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

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

(j) "Opportunity Enterprise zone" means an area in the state as set forth in chapter 290 designated pursuant to s. 290.0065. ~~This paragraph expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.~~

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



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2089 (o) "Local government" means any county or incorporated  
2090 municipality in the state. ~~This paragraph expires on the date~~  
2091 ~~specified in s. 290.016 for the expiration of the Florida~~  
2092 ~~Enterprise Zone Act.~~

2093 (p) "New business," for the purposes of the opportunity  
2094 ~~enterprise~~ zone property tax credit, means any business entity  
2095 authorized to do business in this state as defined in paragraph  
2096 (e), or any bank or savings and loan association as defined in  
2097 s. 220.62, subject to the tax imposed by ~~the provisions of this~~  
2098 ~~chapter, first beginning operations on a site located in an~~  
2099 opportunity ~~enterprise~~ zone and clearly separate from any other  
2100 commercial or industrial operations owned by the same entity,  
2101 bank, or savings and loan association and which establishes five  
2102 or more new jobs to employ five or more additional full-time  
2103 employees at such location. ~~This paragraph expires on the date~~  
2104 ~~specified in s. 290.016 for the expiration of the Florida~~  
2105 ~~Enterprise Zone Act.~~

2106 (q) "New employee," for the purposes of the enterprise zone  
2107 jobs credit, means a person residing in an opportunity  
2108 ~~enterprise~~ zone or a participant in the welfare transition  
2109 program who is employed at a business located in an enterprise  
2110 zone who begins employment in the operations of the business  
2111 after July 1, 2020 ~~July 1, 1995~~, and who has not been previously  
2112 employed full time within the preceding 12 months by the  
2113 business or a successor business claiming the credit pursuant to  
2114 s. 220.181. A person shall be deemed to be employed by such a  
2115 business if the person performs duties in connection with the  
2116 operations of the business on a full-time basis, provided she or  
2117 he is performing such duties for an average of at least 36 hours

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2118 per week each month. The person must be performing such duties  
2119 at a business site located in an opportunity ~~enterprise~~ zone.  
2120 ~~This paragraph expires on the date specified in s. 290.016 for~~  
2121 ~~the expiration of the Florida Enterprise Zone Act.~~

2122 (t) "Project" means any activity undertaken by an eligible  
2123 sponsor, as defined in s. 220.183(2)(c), which is designed to  
2124 construct, improve, or substantially rehabilitate housing that  
2125 is affordable to low-income or very-low-income households as  
2126 defined in s. 420.9071(19) and (28); designed to provide housing  
2127 opportunities for persons with special needs as defined in s.  
2128 420.0004; designed to provide commercial, industrial, or public  
2129 resources and facilities; or designed to improve entrepreneurial  
2130 and job-development opportunities for low-income persons. A  
2131 project may be the investment necessary to increase access to  
2132 high-speed broadband capability in a rural community that had an  
2133 enterprise zone designated pursuant to chapter 290 as of May 1,  
2134 2015, or is an opportunity zone as set forth in chapter 290,  
2135 including projects that result in improvements to communications  
2136 assets that are owned by a business. A project may include the  
2137 provision of museum educational programs and materials that are  
2138 directly related to any project approved between January 1,  
2139 1996, and December 31, 1999, and located in an area that was in  
2140 an enterprise zone designated ~~pursuant to s. 290.0065~~ as of May  
2141 1, 2015, or is an opportunity zone as set forth in chapter 290.  
2142 This paragraph does not preclude projects that propose to  
2143 construct or rehabilitate low-income or very-low-income housing  
2144 on scattered sites or housing opportunities for persons with  
2145 special needs as defined in s. 420.0004. With respect to  
2146 housing, contributions may be used to pay the following eligible

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2147 project-related activities:

2148 1. Project development, impact, and management fees for  
2149 special needs, low-income, or very-low-income housing projects;

2150 2. Down payment and closing costs for eligible persons, as  
2151 defined in s. 420.9071(19) and (28);

2152 3. Administrative costs, including housing counseling and  
2153 marketing fees, not to exceed 10 percent of the community  
2154 contribution, directly related to special needs, low-income, or  
2155 very-low-income projects; and

2156 4. Removal of liens recorded against residential property  
2157 by municipal, county, or special-district local governments when  
2158 satisfaction of the lien is a necessary precedent to the  
2159 transfer of the property to an eligible person, as defined in s.  
2160 420.9071(19) and (28), for the purpose of promoting home  
2161 ownership. Contributions for lien removal must be received from  
2162 a nonrelated third party.

2163 (u) "Rebuilding of an existing business" means replacement  
2164 or restoration of real or tangible property destroyed or damaged  
2165 in an emergency, as defined in paragraph (i), after July 1,  
2166 1995, in an enterprise zone or after July 1, 2020, in an  
2167 opportunity zone, by a business entity authorized to do business  
2168 in this state as defined in paragraph (e), or a bank or savings  
2169 and loan association as defined in s. 220.62, subject to the tax  
2170 imposed by ~~the provisions of~~ this chapter, located in the  
2171 enterprise zone. ~~This paragraph expires on the date specified in~~  
2172 ~~s. 290.016 for the expiration of the Florida Enterprise Zone~~  
2173 ~~Act.~~

2174 (ee) "New job has been created" means that, on the date of  
2175 approval application, the total number of full-time jobs is

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2176 greater than the total was 12 months prior to that date, as  
2177 demonstrated to the department by a business located in the  
2178 opportunity enterprise zone.

2179 Section 35. Paragraph (a) of subsection (1) of section  
2180 220.13, Florida Statutes, is amended to read:

2181 220.13 "Adjusted federal income" defined.—

2182 (1) The term "adjusted federal income" means an amount  
2183 equal to the taxpayer's taxable income as defined in subsection  
2184 (2), or such taxable income of more than one taxpayer as  
2185 provided in s. 220.131, for the taxable year, adjusted as  
2186 follows:

2187 (a) *Additions*.—There shall be added to such taxable income:

2188 1.a. The amount of any tax upon or measured by income,  
2189 excluding taxes based on gross receipts or revenues, paid or  
2190 accrued as a liability to the District of Columbia or any state  
2191 of the United States which is deductible from gross income in  
2192 the computation of taxable income for the taxable year.

2193 b. Notwithstanding sub-subparagraph a., if a credit taken  
2194 under s. 220.1875 is added to taxable income in a previous  
2195 taxable year under subparagraph 1. and is taken as a deduction  
2196 for federal tax purposes in the current taxable year, the amount  
2197 of the deduction allowed shall not be added to taxable income in  
2198 the current year. The exception in this sub-subparagraph is  
2199 intended to ensure that the credit under s. 220.1875 is added in  
2200 the applicable taxable year and does not result in a duplicate  
2201 addition in a subsequent year.

2202 2. The amount of interest which is excluded from taxable  
2203 income under s. 103(a) of the Internal Revenue Code or any other  
2204 federal law, less the associated expenses disallowed in the

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2205 computation of taxable income under s. 265 of the Internal  
2206 Revenue Code or any other law, excluding 60 percent of any  
2207 amounts included in alternative minimum taxable income, as  
2208 defined in s. 55(b)(2) of the Internal Revenue Code, if the  
2209 taxpayer pays tax under s. 220.11(3).

2210 3. In the case of a regulated investment company or real  
2211 estate investment trust, an amount equal to the excess of the  
2212 net long-term capital gain for the taxable year over the amount  
2213 of the capital gain dividends attributable to the taxable year.

2214 4. That portion of the wages or salaries paid or incurred  
2215 for the taxable year which is equal to the amount of the credit  
2216 allowable for the taxable year under s. 220.181. ~~This~~  
2217 ~~subparagraph shall expire on the date specified in s. 290.016~~  
2218 ~~for the expiration of the Florida Enterprise Zone Act.~~

2219 5. That portion of the ad valorem school taxes paid or  
2220 incurred for the taxable year which is equal to the amount of  
2221 the credit allowable for the taxable year under s. 220.182. ~~This~~  
2222 ~~subparagraph shall expire on the date specified in s. 290.016~~  
2223 ~~for the expiration of the Florida Enterprise Zone Act.~~

2224 6. The amount taken as a credit under s. 220.195 which is  
2225 deductible from gross income in the computation of taxable  
2226 income for the taxable year.

2227 7. That portion of assessments to fund a guaranty  
2228 association incurred for the taxable year which is equal to the  
2229 amount of the credit allowable for the taxable year.

2230 8. In the case of a nonprofit corporation which holds a  
2231 pari-mutuel permit and which is exempt from federal income tax  
2232 as a farmers' cooperative, an amount equal to the excess of the  
2233 gross income attributable to the pari-mutuel operations over the

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2234 attributable expenses for the taxable year.

2235 9. The amount taken as a credit for the taxable year under  
2236 s. 220.1895.

2237 10. Up to nine percent of the eligible basis of any  
2238 designated project which is equal to the credit allowable for  
2239 the taxable year under s. 220.185.

2240 11. The amount taken as a credit for the taxable year under  
2241 s. 220.1875. The addition in this subparagraph is intended to  
2242 ensure that the same amount is not allowed for the tax purposes  
2243 of this state as both a deduction from income and a credit  
2244 against the tax. This addition is not intended to result in  
2245 adding the same expense back to income more than once.

2246 12. The amount taken as a credit for the taxable year under  
2247 s. 220.192.

2248 13. The amount taken as a credit for the taxable year under  
2249 s. 220.193.

2250 14. Any portion of a qualified investment, as defined in s.  
2251 288.9913, which is claimed as a deduction by the taxpayer and  
2252 taken as a credit against income tax pursuant to s. 288.9916.

2253 15. The costs to acquire a tax credit pursuant to s.  
2254 288.1254(5) that are deducted from or otherwise reduce federal  
2255 taxable income for the taxable year.

2256 16. The amount taken as a credit for the taxable year  
2257 pursuant to s. 220.194.

2258 17. The amount taken as a credit for the taxable year under  
2259 s. 220.196. The addition in this subparagraph is intended to  
2260 ensure that the same amount is not allowed for the tax purposes  
2261 of this state as both a deduction from income and a credit  
2262 against the tax. The addition is not intended to result in

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2263 adding the same expense back to income more than once.

2264 Section 36. Paragraph (a) of subsection (1) of section  
2265 288.076, Florida Statutes, is amended to read:

2266 288.076 Return on investment reporting for economic  
2267 development programs.—

2268 (1) As used in this section, the term:

2269 (a) "Jobs" has the same meaning as provided in s.

2270 288.106(2) ~~288.106(2)(i)~~.

2271 Section 37. Paragraph (f) of subsection (2) of section  
2272 288.106, Florida Statutes, is amended, and a new paragraph (1)  
2273 is added to that subsection, to read:

2274 288.106 Tax refund program for qualified target industry  
2275 businesses.—

2276 (2) DEFINITIONS.—As used in this section:

2277 ~~(f) "Enterprise zone" means an area designated as an~~  
2278 ~~enterprise zone pursuant to s. 290.0065.~~

2279 (1) "Opportunity zone" means an area as set forth in  
2280 chapter 290.

2281 Section 38. Subsection (7) of section 288.907, Florida  
2282 Statutes, is amended to read:

2283 288.907 Annual incentives report.—By December 30 of each  
2284 year, Enterprise Florida, Inc., in conjunction with the  
2285 department, shall provide the Governor, the President of the  
2286 Senate, and the Speaker of the House of Representatives a  
2287 detailed incentives report quantifying the economic benefits for  
2288 all of the economic development incentive programs marketed by  
2289 Enterprise Florida, Inc. The annual incentives report must  
2290 include:

2291 (7) The amount of tax refunds, tax credits, or other

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2292 payments made to projects locating or expanding in state  
2293 opportunity ~~enterprise~~ zones, rural communities, brownfield  
2294 areas, or distressed urban communities. The report must include  
2295 a separate analysis of the impact of such tax refunds on state  
2296 opportunity ~~enterprise~~ zones ~~designated under s. 290.0065~~, rural  
2297 communities, brownfield areas, and distressed urban communities.

2298 Section 39. Paragraph (e) of subsection (2), subsection  
2299 (4), and paragraph (1) of subsection (5) of section 288.1089,  
2300 Florida Statutes, are amended to read:

2301 288.1089 Innovation Incentive Program.—

2302 (2) As used in this section, the term:

2303 (e) "Opportunity ~~Enterprise~~ zone" means an area designated  
2304 as an opportunity ~~enterprise~~ zone pursuant to chapter 290 s.  
2305 ~~290.0065~~.

2306 (4) To qualify for review by the department, the applicant  
2307 must, at a minimum, establish the following to the satisfaction  
2308 of the department:

2309 (a) The jobs created by the project must pay an estimated  
2310 annual average wage equaling at least 130 percent of the average  
2311 private sector wage. The department may waive this average wage  
2312 requirement at the request of Enterprise Florida, Inc., for a  
2313 project located in a rural area, a brownfield area, or an  
2314 opportunity ~~enterprise~~ zone, when the merits of the individual  
2315 project or the specific circumstances in the community in  
2316 relationship to the project warrant such action. A  
2317 recommendation for waiver by Enterprise Florida, Inc., must  
2318 include a specific justification for the waiver and be  
2319 transmitted to the department in writing. If the department  
2320 elects to waive the wage requirement, the waiver must be stated



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2321 in writing and the reasons for granting the waiver must be  
 2322 explained.

2323 (b) A research and development project must:

2324 1. Serve as a catalyst for an emerging or evolving  
 2325 technology cluster.

2326 2. Demonstrate a plan for significant higher education  
 2327 collaboration.

2328 3. Provide the state, at a minimum, a cumulative break-even  
 2329 economic benefit within a 20-year period.

2330 4. Be provided with a one-to-one match from the local  
 2331 community. The match requirement may be reduced or waived in  
 2332 rural areas of opportunity or reduced in rural areas, brownfield  
 2333 areas, and opportunity ~~enterprise~~ zones.

2334 (c) An innovation business project in this state, other  
 2335 than a research and development project, must:

2336 1.a. Result in the creation of at least 1,000 direct, new  
 2337 jobs at the business; or

2338 b. Result in the creation of at least 500 direct, new jobs  
 2339 if the project is located in a rural area, a brownfield area, or  
 2340 an opportunity ~~enterprise~~ zone.

2341 2. Have an activity or product that is within an industry  
 2342 that is designated as a target industry business under s.  
 2343 288.106 or a designated sector under s. 288.108.

2344 3.a. Have a cumulative investment of at least \$500 million  
 2345 within a 5-year period; or

2346 b. Have a cumulative investment that exceeds \$250 million  
 2347 within a 10-year period if the project is located in a rural  
 2348 area, brownfield area, or an opportunity ~~enterprise~~ zone.

2349 4. Be provided with a one-to-one match from the local

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2350 community. The match requirement may be reduced or waived in  
2351 rural areas of opportunity or reduced in rural areas, brownfield  
2352 areas, and opportunity ~~enterprise~~ zones.

2353 (d) For an alternative and renewable energy project in this  
2354 state, the project must:

2355 1. Demonstrate a plan for significant collaboration with an  
2356 institution of higher education;

2357 2. Provide the state, at a minimum, a cumulative break-even  
2358 economic benefit within a 20-year period;

2359 3. Include matching funds provided by the applicant or  
2360 other available sources. The match requirement may be reduced or  
2361 waived in rural areas of opportunity or reduced in rural areas,  
2362 brownfield areas, and opportunity ~~enterprise~~ zones;

2363 4. Be located in this state; and

2364 5. Provide at least 35 direct, new jobs that pay an  
2365 estimated annual average wage that equals at least 130 percent  
2366 of the average private sector wage.

2367 (5) The department shall review proposals pursuant to s.  
2368 288.061 for all three categories of innovation incentive awards.  
2369 Before making a recommendation to the executive director, the  
2370 department shall solicit comments and recommendations from the  
2371 Department of Agriculture and Consumer Services. For each  
2372 project, the evaluation and recommendation to the department  
2373 must include, but need not be limited to:

2374 (1) Additional evaluative criteria for a research and  
2375 development facility project, including:

2376 1. A description of the extent to which the project has the  
2377 potential to serve as catalyst for an emerging or evolving  
2378 cluster.

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2379           2. A description of the extent to which the project has or  
2380 could have a long-term collaborative research and development  
2381 relationship with one or more universities or community colleges  
2382 in this state.

2383           3. A description of the existing or projected impact of the  
2384 project on established clusters or targeted industry sectors.

2385           4. A description of the project's contribution to the  
2386 diversity and resiliency of the innovation economy of this  
2387 state.

2388           5. A description of the project's impact on special needs  
2389 communities, including, but not limited to, rural areas,  
2390 distressed urban areas, and opportunity ~~enterprise~~ zones.

2391           Section 40. Paragraph (c) of subsection (5) of section  
2392 288.1175, Florida Statutes, is amended to read:

2393           288.1175 Agriculture education and promotion facility.—

2394           (5) The Department of Agriculture and Consumer Services  
2395 shall competitively evaluate applications for funding of an  
2396 agriculture education and promotion facility. If the number of  
2397 applicants exceeds three, the Department of Agriculture and  
2398 Consumer Services shall rank the applications based upon  
2399 criteria developed by the Department of Agriculture and Consumer  
2400 Services, with priority given in descending order to the  
2401 following items:

2402           (c) The location of the facility in a brownfield site as  
2403 defined in s. 376.79(4), a rural enterprise zone as defined in  
2404 s. 290.004, Florida Statutes 2019, an opportunity zone as  
2405 defined in chapter 290, an agriculturally depressed area as  
2406 defined in s. 570.74, or a county that has lost its agricultural  
2407 land to environmental restoration projects.

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2408 Section 41. Section 290.00710, Florida Statutes, is  
2409 amended to read:

2410 290.00710 Enterprise zone designation for the City of  
2411 Lakeland.—The City of Lakeland may apply to the department for  
2412 designation of one enterprise zone for an area within the City  
2413 of Lakeland, which zone shall encompass an area up to 10 square  
2414 miles. Notwithstanding former s. 290.0065, limiting the total  
2415 number of enterprise zones designated and the number of  
2416 enterprise zones within a population category, the department  
2417 may designate one enterprise zone under this section. The  
2418 department shall establish the initial effective date of the  
2419 enterprise zone designated pursuant to this section.

2420 Section 42. Section 290.0072, Florida Statutes, is amended  
2421 to read:

2422 290.0072 Enterprise zone designation for the City of Winter  
2423 Haven.—The City of Winter Haven may apply to the department for  
2424 designation of one enterprise zone for an area within the City  
2425 of Winter Haven, which zone shall encompass an area up to 5  
2426 square miles. Notwithstanding former s. 290.0065 limiting the  
2427 total number of enterprise zones designated and the number of  
2428 enterprise zones within a population category, the department  
2429 may designate one enterprise zone under this section. The  
2430 department shall establish the initial effective date of the  
2431 enterprise zone designated pursuant to this section.

2432 Section 43. Section 290.00725, Florida Statutes, is amended  
2433 to read:

2434 290.00725 Enterprise zone designation for the City of  
2435 Ocala.—The City of Ocala may apply to the department for  
2436 designation of one enterprise zone for an area within the

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2437 western portion of the city, which zone shall encompass an area  
2438 up to 5 square miles. Notwithstanding former s. 290.0065  
2439 limiting the total number of enterprise zones designated and the  
2440 number of enterprise zones within a population category, the  
2441 department may designate one enterprise zone under this section.  
2442 The department shall establish the initial effective date of the  
2443 enterprise zone designated under this section.

2444 Section 44. Section 290.00726, Florida Statutes, is amended  
2445 to read:

2446 290.00726 Enterprise zone designation for Martin County.—  
2447 Martin County may apply to the department for designation of one  
2448 enterprise zone for an area within Martin County, which zone  
2449 shall encompass an area of up to 10 square miles consisting of  
2450 land within the primary urban services boundary and focusing on  
2451 Indiantown, but excluding property owned by Florida Power and  
2452 Light to the west, two areas to the north designated as estate  
2453 residential, and the county-owned Timer Powers Recreational  
2454 Area. Within the designated enterprise zone, Martin County shall  
2455 exempt residential condominiums from benefiting from state  
2456 enterprise zone incentives, unless prohibited by law.  
2457 Notwithstanding former s. 290.0065 limiting the total number of  
2458 enterprise zones designated and the number of enterprise zones  
2459 within a population category, the department may designate one  
2460 enterprise zone under this section. The department shall  
2461 establish the initial effective date of the enterprise zone  
2462 designated under this section.

2463 Section 45. Section 290.00727, Florida Statutes, is amended  
2464 to read:

2465 290.00727 Enterprise zone designation for the City of Palm

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2466 Bay.—The City of Palm Bay may apply to the department for  
2467 designation of one enterprise zone for an area within the  
2468 northeast portion of the city, which zone shall encompass an  
2469 area of up to 5 square miles. Notwithstanding former s. 290.0065  
2470 limiting the total number of enterprise zones designated and the  
2471 number of enterprise zones within a population category, the  
2472 department may designate one enterprise zone under this section.  
2473 The department shall establish the initial effective date of the  
2474 enterprise zone designated under this section.

2475 Section 46. Section 290.00728, Florida Statutes, is amended  
2476 to read:

2477 290.00728 Enterprise zone designation for Lake County.—Lake  
2478 County may apply to the department for designation of one  
2479 enterprise zone, which zone shall encompass an area of up to 10  
2480 square miles within Lake County. Notwithstanding former s.  
2481 290.0065 limiting the total number of enterprise zones  
2482 designated and the number of enterprise zones within a  
2483 population category, the department may designate one enterprise  
2484 zone under this section. The department shall establish the  
2485 initial effective date of the enterprise zone designated under  
2486 this section.

2487 Section 47. Section 290.00729, Florida Statutes, is amended  
2488 to read:

2489 290.00729 Enterprise zone designation for Charlotte  
2490 County.—Charlotte County may apply to the Department of Economic  
2491 Opportunity for designation of one enterprise zone encompassing  
2492 an area not to exceed 20 square miles within Charlotte County.  
2493 Notwithstanding former s. 290.0065 limiting the total number of  
2494 enterprise zones designated and the number of enterprise zones

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2495 within a population category, the department may designate one  
2496 enterprise zone under this section. The department shall  
2497 establish the initial effective date of the enterprise zone  
2498 designated under this section.

2499 Section 48. Section 290.0073, Florida Statutes, is amended  
2500 to read:

2501 290.0073 Enterprise zone designation for Indian River  
2502 County, the City of Vero Beach, and the City of Sebastian.—  
2503 Indian River County, the City of Vero Beach, and the City of  
2504 Sebastian may jointly apply to the department for designation of  
2505 one enterprise zone encompassing an area not to exceed 10 square  
2506 miles. Notwithstanding former ~~the provisions of~~ s. 290.0065  
2507 limiting the total number of enterprise zones designated and the  
2508 number of enterprise zones within a population category, the  
2509 department may designate one enterprise zone under this section.  
2510 The department shall establish the initial effective date of the  
2511 enterprise zone designated pursuant to this section.

2512 Section 49. Section 290.00731, Florida Statutes, is amended  
2513 to read:

2514 290.00731 Enterprise zone designation for Citrus County.—  
2515 Citrus County may apply to the department for designation of one  
2516 enterprise zone for an area within Citrus County.

2517 Notwithstanding former s. 290.0065 limiting the total number of  
2518 enterprise zones designated and the number of enterprise zones  
2519 within a population category, the department may designate one  
2520 enterprise zone under this section. The department shall  
2521 establish the initial effective date of the enterprise zone  
2522 designated under this section.

2523 Section 50. Section 290.0074, Florida Statutes, is amended

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2524 to read:

2525       290.0074 Enterprise zone designation for Sumter County.—  
2526 Sumter County may apply to the department for designation of one  
2527 enterprise zone encompassing an area not to exceed 10 square  
2528 miles. Notwithstanding former ~~the provisions of~~ s. 290.0065  
2529 limiting the total number of enterprise zones designated and the  
2530 number of enterprise zones within a population category, the  
2531 department may designate one enterprise zone under this section.  
2532 The department shall establish the initial effective date of the  
2533 enterprise zone designated pursuant to this section.

2534       Section 51. Section 290.0077, Florida Statutes, is amended  
2535 to read:

2536       290.0077 Enterprise zone designation for Orange County and  
2537 the municipality of Apopka.—Orange County and the municipality  
2538 of Apopka may jointly apply to the department for designation of  
2539 one enterprise zone. Notwithstanding former ~~the provisions of~~ s.  
2540 290.0065 limiting the total number of enterprise zones  
2541 designated and the number of enterprise zones within a  
2542 population category, the department may designate one enterprise  
2543 zone under this section. The department shall establish the  
2544 initial effective date of the enterprise zone designated  
2545 pursuant to this section.

2546       Section 52. Section 290.06561, Florida Statutes, is  
2547 repealed.

2548       Section 53. Subsection (2) of section 339.2821, Florida  
2549 Statutes, is amended to read:

2550       339.2821 Economic development transportation projects.—

2551       (2) The department, in consultation with the Department of  
2552 Economic Opportunity, shall review each transportation project



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2553 for approval and funding. In the review, the department must  
2554 consider:

2555 (a) The cost per job created or retained considering the  
2556 amount of transportation funds requested;

2557 (b) The average hourly rate of wages for jobs created;

2558 (c) The reliance on any program as an inducement for  
2559 determining the transportation project's location;

2560 (d) The amount of capital investment to be made by a  
2561 business;

2562 (e) The demonstrated local commitment;

2563 (f) The location of the transportation project in an  
2564 opportunity enterprise zone as set forth in chapter 290  
2565 ~~designated in s. 290.0055;~~

2566 (g) The location of the transportation project in a  
2567 spaceport territory as defined in s. 331.304;

2568 (h) The unemployment rate of the surrounding area; and

2569 (i) The poverty rate of the community.

2570

2571 The department may contact any agency it deems appropriate for  
2572 additional information regarding the approval of a  
2573 transportation project. A transportation project must be  
2574 approved by the department to be eligible for funding.

2575 Section 54. Paragraph (b) of subsection (5) of section  
2576 339.63, Florida Statutes, is amended to read:

2577 339.63 System facilities designated; additions and  
2578 deletions.—

2579 (5)

2580 (b) A facility designated part of the Strategic Intermodal  
2581 System pursuant to paragraph (a) that is within the jurisdiction

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2582 of a local government that maintains a transportation  
2583 concurrency system shall receive a waiver of transportation  
2584 concurrency requirements applicable to Strategic Intermodal  
2585 System facilities in order to accommodate any development at the  
2586 facility which occurs pursuant to a building permit issued on or  
2587 before December 31, 2017, but only if such facility is located:

2588 1. Within an area designated pursuant to s. 288.0656(7) as  
2589 a rural area of opportunity;

2590 2. Within an opportunity ~~a rural enterprise~~ zone as defined  
2591 in chapter 290 ~~s. 290.004(5)~~; or

2592 3. Within 15 miles of the boundary of a rural area of  
2593 opportunity or an opportunity ~~a rural enterprise~~ zone.

2594 Section 55. Paragraph (d) of subsection (2) of section  
2595 624.5105, Florida Statutes, is amended to read:

2596 624.5105 Community contribution tax credit; authorization;  
2597 limitations; eligibility and application requirements;  
2598 administration; definitions; expiration.—

2599 (2) ELIGIBILITY REQUIREMENTS.—

2600 (d) The project shall be located in an area that was  
2601 designated as an enterprise zone pursuant to chapter 290 between  
2602 ~~as of~~ May 1, 2015, and July 1, 2015; an opportunity zone after  
2603 July 1, 2020; or a Front Porch Florida Community. Any project  
2604 designed to provide housing opportunities for persons with  
2605 special needs as defined in s. 420.0004 or to construct or  
2606 rehabilitate housing for low-income or very-low-income  
2607 households as defined in s. 420.9071(19) and (28) is exempt from  
2608 the area requirement of this paragraph.

2609 Section 56. Section 196.1996, Florida Statutes, is  
2610 reenacted to read:

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2611 196.1996 Economic development ad valorem tax exemption;  
2612 effect of ch. 94-136.—Nothing contained in chapter 94-136, Laws  
2613 of Florida, shall be deemed to require any board of county  
2614 commissioners or a governing body of any municipality to reenact  
2615 any resolution or ordinance to authorize the board of county  
2616 commissioners or the governing body to grant economic  
2617 development ad valorem tax exemptions in an enterprise zone that  
2618 was in effect on December 31, 1994. Economic development ad  
2619 valorem tax exemptions may be granted pursuant to such  
2620 resolution or ordinance which was previously approved and a  
2621 referendum, beginning July 1, 1995.

2622 Section 57. Enterprise zone boundaries identified in s.  
2623 290.00710, s. 290.0072, s. 290.00725, s. 290.00726, s.  
2624 290.00727, s. 290.00728, s. 290.00729, s. 290.0073, s.  
2625 290.00731, s. 290.0074, or s. 290.0077, Florida Statutes, which  
2626 were in existence before December 31, 2015, are preserved for  
2627 the purpose of allowing local governments to administer local  
2628 incentive programs within these boundaries through December 31,  
2629 2021, except for eligible contiguous multi-phase projects in  
2630 which at least one certificate of use or occupancy has been  
2631 issued before December 31, 2021, and which project will then  
2632 vest the remaining project phases until completion, but no later  
2633 than December 31, 2026.

2634 Section 58. The Division of Law Revision is directed to  
2635 prepare a reviser's bill for the 2021 Regular Session to  
2636 substitute the term "opportunity zone" for "enterprise zone,"  
2637 substitute the term "opportunity zones" for "enterprise zones,"  
2638 and substitute the term "Florida Opportunity Zone Act" for  
2639 "Florida Enterprise Zone Act" wherever those terms appear in the

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2640 Florida Statutes, except where such terms appear in this act.

2641 Section 59. This act shall take effect July 1, 2020.