

1 A bill to be entitled
 2 An act relating to economic development; amending s.
 3 288.106, F.S.; authorizing a qualified target industry
 4 business located in a county affected by Hurricane
 5 Michael to submit a request to the Department of
 6 Economic Opportunity for an economic recovery
 7 extension in lieu of a tax refund claim scheduled to
 8 be submitted during a specified timeframe; authorizing
 9 the department to waive certain requirements during a
 10 specified timeframe; requiring the department to state
 11 any waiver in writing; providing that certain
 12 businesses are eligible for a specified tax refund
 13 payment; defining the term "county affected by
 14 Hurricane Michael"; deleting obsolete provisions;
 15 deleting a provision relating to the future expiration
 16 of certification for the tax refund program for
 17 qualified target industry businesses; amending s.
 18 189.033, F.S.; conforming a cross-reference to changes
 19 made by the act; providing an effective date.

20
 21 Be It Enacted by the Legislature of the State of Florida:

22
 23 Section 1. Paragraph (b) of subsection (5) and subsections
 24 (8) and (9) of section 288.106, Florida Statutes, are amended to
 25 read:

26 288.106 Tax refund program for qualified target industry
27 businesses.—

28 (5) TAX REFUND AGREEMENT.—

29 (b) Compliance with the terms and conditions of the
30 agreement is a condition precedent for the receipt of a tax
31 refund each year. The failure to comply with the terms and
32 conditions of the tax refund agreement results in the loss of
33 eligibility for receipt of all tax refunds previously authorized
34 under this section and the revocation by the department of the
35 certification of the business entity as a qualified target
36 industry business, unless the business is eligible to receive
37 and elects to accept a prorated refund under paragraph (6)(e) or
38 the department grants the business an economic recovery
39 extension.

40 1. A qualified target industry business may submit a
41 request to the department for an economic recovery extension.
42 The request must provide quantitative evidence demonstrating how
43 negative economic conditions in the business's industry, the
44 effects of a named hurricane or tropical storm, or specific acts
45 of terrorism affecting the qualified target industry business
46 have prevented the business from complying with the terms and
47 conditions of its tax refund agreement.

48 2. Upon receipt of a request under subparagraph 1., the
49 department has 45 days to notify the requesting business, in
50 writing, whether its extension has been granted or denied. In

51 determining whether an extension should be granted, the
52 department shall consider the extent to which negative economic
53 conditions in the requesting business's industry have occurred
54 in the state or the effects of a named hurricane or tropical
55 storm or specific acts of terrorism affecting the qualified
56 target industry business have prevented the business from
57 complying with the terms and conditions of its tax refund
58 agreement. The department shall consider current employment
59 statistics for this state by industry, including whether the
60 business's industry had substantial job loss during the prior
61 year, when determining whether an extension shall be granted.

62 3. As a condition for receiving a prorated refund under
63 paragraph (6) (e) or an economic recovery extension under this
64 paragraph, a qualified target industry business must agree to
65 renegotiate its tax refund agreement with the department to, at
66 a minimum, ensure that the terms of the agreement comply with
67 current law and the department's procedures governing
68 application for and award of tax refunds. Upon approving the
69 award of a prorated refund or granting an economic recovery
70 extension, the department shall renegotiate the tax refund
71 agreement with the business as required by this subparagraph.
72 When amending the agreement of a business receiving an economic
73 recovery extension, the department may extend the duration of
74 the agreement for a period not to exceed 2 years.

75 4. A qualified target industry business located in a

76 | county affected by Hurricane Michael, as defined in subsection
 77 | (8), may submit a request for an economic recovery extension to
 78 | the department in lieu of any tax refund claim scheduled to be
 79 | submitted after January 1, 2021 ~~2009~~, but before July 1, 2023
 80 | ~~2012~~.

81 | 5. A qualified target industry business that receives an
 82 | economic recovery extension may not receive a tax refund for the
 83 | period covered by the extension.

84 | (8) SPECIAL INCENTIVES.—If the department determines it is
 85 | in the best interest of the public for reasons of facilitating
 86 | economic development, growth, or new employment opportunities
 87 | within a ~~Disproportionally Affected~~ county affected by Hurricane
 88 | Michael, the department ~~may~~, between July 1, 2020 ~~2011~~, and June
 89 | 30, 2023 ~~2014~~, may waive ~~any or all~~ wage or local financial
 90 | support eligibility requirements. If the department elects to
 91 | waive wage or financial support eligibility requirements, the
 92 | waiver must be stated in writing. ~~and allow~~ A qualified target
 93 | industry business that relocates from another state to, or
 94 | establishes ~~which relocates all or a portion of its business or~~
 95 | expands its existing business in, a ~~to a Disproportionally~~
 96 | ~~Affected~~ county affected by Hurricane Michael is eligible to
 97 | receive a tax refund payment of up to \$10,000 ~~\$6,000~~ multiplied
 98 | by the number of jobs specified in the tax refund agreement
 99 | under subparagraph (5) (a)1. over the term of the agreement.
 100 | ~~Prior to granting such waiver, the executive director of the~~

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101 ~~department shall file with the Governor a written statement of~~
102 ~~the conditions and circumstances constituting the reason for the~~
103 ~~waiver.~~ Such business shall be eligible for the additional tax
104 refund payments specified in subparagraph (3)(b)4. if it meets
105 the criteria. As used in this section, the term
106 "~~Disproportionally Affected~~ county affected by Hurricane
107 Michael" means Bay County, Calhoun County ~~Escambia County,~~
108 ~~Franklin County,~~ Gadsden County, Gulf County, Holmes County,
109 Jackson County, Jefferson County, Leon County, Liberty County,
110 Okaloosa County, ~~Santa Rosa County,~~ ~~Walton County,~~ or Wakulla
111 County, Walton County, or Washington County.

112 ~~(9) EXPIRATION. An applicant may not be certified as~~
113 ~~qualified under this section after June 30, 2020. A tax refund~~
114 ~~agreement existing on that date shall continue in effect in~~
115 ~~accordance with its terms.~~

116 Section 2. Section 189.033, Florida Statutes, is amended
117 to read:

118 189.033 Independent special district services in
119 disproportionately affected county; rate reduction for providers
120 providing economic benefits.—If the governing body of an
121 independent special district that provides water, wastewater,
122 and sanitation services in a disproportionately affected county,
123 ~~as defined in s. 288.106(8),~~ determines that a new user or the
124 expansion of an existing user of one or more of its utility
125 systems will provide a significant benefit to the community in

126 terms of increased job opportunities, economies of scale, or
127 economic development in the area, the governing body may
128 authorize a reduction of its rates, fees, or charges for that
129 user for a specified period of time. A governing body that
130 exercises this power must do so by resolution that states the
131 anticipated economic benefit justifying the reduction as well as
132 the period of time that the reduction will remain in place. As
133 used in this section, the term "Disproportionally Affected
134 County" means Bay County, Escambia County, Franklin County, Gulf
135 County, Okaloosa County, Santa Rosa County, Walton County, or
136 Wakulla County.

137 Section 3. This act shall take effect July 1, 2020.