

By the Committee on Commerce and Tourism; and Senator Gruters

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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      514.0115, F.S.; exempting certain surf pools from  
19      supervision under ch. 514, F.S.; providing exceptions,  
20      defining the term "surf pool"; amending s. 553.77,  
21      F.S.; conforming a cross-reference to changes made by  
22      the act; amending s. 189.033, F.S.; conforming a  
23      cross-reference to changes made by the act; providing  
24      an effective date.

25  
26 Be It Enacted by the Legislature of the State of Florida:  
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28       Section 1. Paragraph (b) of subsection (5) and subsections  
29       (8) and (9) of section 288.106, Florida Statutes, are amended to

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30 read:

31 288.106 Tax refund program for qualified target industry  
32 businesses.—

33 (5) TAX REFUND AGREEMENT.—

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

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

53 2. Upon receipt of a request under subparagraph 1., the  
54 department has 45 days to notify the requesting business, in  
55 writing, whether its extension has been granted or denied. In  
56 determining whether an extension should be granted, the  
57 department shall consider the extent to which negative economic  
58 conditions in the requesting business's industry have occurred

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59 in the state or the effects of a named hurricane or tropical  
60 storm or specific acts of terrorism affecting the qualified  
61 target industry business have prevented the business from  
62 complying with the terms and conditions of its tax refund  
63 agreement. The department shall consider current employment  
64 statistics for this state by industry, including whether the  
65 business's industry had substantial job loss during the prior  
66 year, when determining whether an extension shall be granted.

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

80 4. A qualified target industry business located in a county  
81 affected by Hurricane Michael, as defined in subsection (8), may  
82 submit a request for an economic recovery extension to the  
83 department in lieu of any tax refund claim scheduled to be  
84 submitted after January 1, 2021 ~~2009~~, but before July 1, 2023  
85 ~~2012~~.

86 5. A qualified target industry business that receives an  
87 economic recovery extension may not receive a tax refund for the

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88 period covered by the extension.

89 (8) SPECIAL INCENTIVES.—If the department determines it is  
90 in the best interest of the public for reasons of facilitating  
91 economic development, growth, or new employment opportunities  
92 within a ~~Disproportionally Affected~~ county affected by Hurricane  
93 Michael, the department ~~may~~, between July 1, 2020 ~~2011~~, and June  
94 30, 2023 ~~2014~~, may waive any or all wage or local financial  
95 support eligibility requirements. If the department elects to  
96 wave wage or financial support eligibility requirements, the  
97 waiver must be stated in writing. ~~and allow~~ A qualified target  
98 industry business that relocates from another state to, or  
99 establishes ~~which relocates all or a portion of its business or~~  
100 expands its existing business in, a ~~to a Disproportionally~~  
101 ~~Affected~~ county affected by Hurricane Michael is eligible to  
102 receive a tax refund payment of up to \$10,000 ~~\$6,000~~ multiplied  
103 by the number of jobs specified in the tax refund agreement  
104 under subparagraph (5) (a)1. over the term of the agreement.  
105 ~~Prior to granting such waiver, the executive director of the~~  
106 ~~department shall file with the Governor a written statement of~~  
107 ~~the conditions and circumstances constituting the reason for the~~  
108 ~~waiver.~~ Such business shall be eligible for the additional tax  
109 refund payments specified in subparagraph (3) (b)4. if it meets  
110 the criteria. As used in this section, the term  
111 "~~Disproportionally Affected~~ county affected by Hurricane  
112 Michael" means Bay County, Calhoun County ~~Escambia County~~,  
113 Franklin County, Gadsden County, Gulf County, Holmes County,  
114 Jackson County, Jefferson County, Leon County, Liberty County,  
115 Okaloosa County, ~~Santa Rosa County~~, ~~Walton County~~, ~~or~~ Wakulla  
116 County, Walton County, or Washington County.

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

121 Section 2. Present subsection (7) of section 514.0115,  
122 Florida Statutes, is redesignated as subsection (8), and a new  
123 subsection (7) is added to that section, to read:

124 514.0115 Exemptions from supervision or regulation;  
125 variances.—

126 (7) A surf pool that is larger than 4 acres and is  
127 certified by the Department of Economic Opportunity to be a part  
128 of a new development with an investment value of at least \$100  
129 million is exempt from supervision under this chapter provided  
130 that it is permitted by a local government pursuant to a special  
131 use permit process in which the local government asserts  
132 regulatory authority over the construction of the surf pool and,  
133 in consultation with the department, establishes through the  
134 local government's special use permitting process the conditions  
135 for the surf pool's operation, water quality, and necessary  
136 lifesaving equipment. This subsection does not affect the  
137 department's or a county health department's right of entry  
138 pursuant to s. 514.04 or its authority to seek an injunction  
139 pursuant to s. 514.06 to restrain the operation of a surf pool  
140 permitted and operated under this subsection if it presents  
141 significant risks to public health. For the purposes of this  
142 subsection, the term "surf pool" means a pool designed to  
143 generate waves dedicated to the activity of surfing on a  
144 surfboard or analogous surfing device commonly used in the ocean  
145 and intended for sport, as opposed to general play intent for

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146 wave pools, other large-scale public swimming pools, or other  
147 public bathing places.

148 Section 3. Subsection (7) of section 553.77, Florida  
149 Statutes, is amended to read:

150 553.77 Specific powers of the commission.—

151 (7) Building officials shall recognize and enforce variance  
152 orders issued by the Department of Health pursuant to s.  
153 514.0115(8) ~~s. 514.0115(7)~~, including any conditions attached to  
154 the granting of the variance.

155 Section 4. Section 189.033, Florida Statutes, is amended to  
156 read:

157 189.033 Independent special district services in  
158 disproportionately affected county; rate reduction for providers  
159 providing economic benefits.—If the governing body of an  
160 independent special district that provides water, wastewater,  
161 and sanitation services in a disproportionately affected county~~r~~  
162 ~~as defined in s. 288.106(8)~~, determines that a new user or the  
163 expansion of an existing user of one or more of its utility  
164 systems will provide a significant benefit to the community in  
165 terms of increased job opportunities, economies of scale, or  
166 economic development in the area, the governing body may  
167 authorize a reduction of its rates, fees, or charges for that  
168 user for a specified period of time. A governing body that  
169 exercises this power must do so by resolution that states the  
170 anticipated economic benefit justifying the reduction as well as  
171 the period of time that the reduction will remain in place. As  
172 used in this section, the term "disproportionally affected  
173 county" means Bay County, Escambia County, Franklin County, Gulf  
174 County, Okaloosa County, Santa Rosa County, Walton County, or

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175 Wakulla County.

176 Section 5. This act shall take effect July 1, 2020.