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A bill to be entitled An act relating to economic programs; amending ss. 11.45, 14.32, 15.18, 15.182, 20.435, and 20.60, F.S.; conforming provisions to changes made by the act; repealing s. 20.601, F.S., relating to review of the Department of Economic Opportunity; transferring all duties, records, pending issues, rules, and unexpended balances of appropriations, allocations, and other public funds relating to programs in Enterprise Florida, Inc., to the Department of Economic Opportunity by a type two transfer; authorizing the Florida Sports Foundation to enter into an agreement with the Department of Economic Opportunity for certain purposes and use certain funds; providing legislative intent; providing transitional provisions for terminated programs established pursuant to certain statutes; amending ss. 125.0104, 159.803, 166.231, 189.033, 196.012, 196.101, 196.121, 196.198, 196.1995, 197.3181, 197.319, 212.02, 212.031, and 212.06, F.S.; conforming provisions to changes made by the act; conforming cross-references; repealing s. 212.0602, F.S., relating to an exemption from sales and use taxes for certain education-related purchases or leases; amending s. 212.08, F.S.; conforming provisions to changes made by the act; repealing s.

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212.097, F.S., relating to the Urban High-Crime Area Job Tax Credit Program; amending ss. 212.098, 212.20, 218.61, 218.64, 220.02, 220.13, 220.183, and 220.1895, F.S.; conforming provisions to changes made by the act; conforming a cross-reference; repealing ss. 220.1899 and 220.191, F.S., relating to an entertainment industry tax credit and a capital investment tax credit, respectively; amending s. 220.194, F.S.; conforming a cross-reference; amending ss. 220.196, 272.11, 287.0947, 287.137, and 288.0001, F.S.; conforming provisions to changes made by the act; repealing s. 288.001, F.S., relating to the Florida Small Business Development Center Network; amending s. 288.012, F.S.; conforming provisions to changes made by the act; repealing s. 288.017, F.S., relating to a cooperative advertising matching grants program; amending ss. 288.018, 288.047, 288.061, 288.0655, 288.0656, 288.0658, 288.075, 288.076, and 288.095, F.S.; conforming provisions to changes made by the act; conforming a cross-reference; amending s. 288.101, F.S.; removing a provision authorizing the Governor to approve certain infrastructure funding; repealing ss. 288.1045, 288.106, 288.107, 288.108, 288.1081, 288.1082, 288.1088, and 288.1089, F.S., relating to the qualified defense contractor and space

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flight business tax refund program, a tax refund program for qualified target industry businesses, brownfield redevelopment bonus refunds, high-impact business, the Economic Gardening Business Loan Pilot Program, the Economic Gardening Technical Assistance Pilot Program, the Quick Action Closing Fund, and the Innovation Incentive Program, respectively; amending s. 288.111, F.S.; conforming a provision to changes made by the act; repealing ss. 288.1162, 288.11621, 288.11631, 288.1169, and 288.1171, F.S., relating to professional sports franchises, spring training baseball franchises, retention of Major League Baseball spring training baseball franchises, the International Game Fish Association World Center facility, and motorsports entertainment complexes, respectively; amending ss. 288.122 and 288.1226, F.S.; conforming provisions to changes made by the act; amending s. 288.12265, F.S.; transferring responsibility for administering and operating welcome centers from Enterprise Florida, Inc., to the Florida Tourism Industry Marketing Corporation; repealing ss. 288.125, 288.1251, 288.1252, 288.1253, 288.1254, and 288.1258, F.S., relating to a definition of the term "entertainment industry," the promotion and development of the entertainment industry by the

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Office of Film and Entertainment, the Florida Film and Entertainment Advisory Council, certain travel and entertainment expenses, an entertainment industry financial incentive program, and entertainment industry qualified production companies, respectively; amending ss. 288.7015, 288.706, 288.773, 288.776, 288.7771, 288.816, and 288.826, F.S.; conforming provisions to changes made by the act; repealing ss. 288.901, 288.9015, 288.903, 288.904, 288.905, and 288.906, F.S., relating to Enterprise Florida, Inc., powers of board of directors of Enterprise Florida, Inc., duties of Enterprise Florida, Inc., funding for Enterprise Florida, Inc., the president and employees of Enterprise Florida, Inc., and the annual report and audits of Enterprise Florida, Inc., and its divisions, respectively; transferring, renumbering, and amending s. 288.907, F.S.; conforming provisions to changes made by the act; repealing s. 288.911, F.S., relating to the creation and implementation of a marketing and image campaign; transferring, renumbering, and amending s. 288.912, F.S.; conforming provisions to changes made by the act; repealing s. 288.92, F.S., relating to the divisions of Enterprise Florida, Inc.; amending s. 288.923, F.S.; conforming provisions to changes made by the act; repealing ss. 288.95155,

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288.9519, 288.9520, and 288.955, F.S., relating to the Florida Small Business Technology Growth Program, a not-for-profit corporation intended to promote the competitiveness and profitability of high-technology business and industry, public records exemption, and the Scripps Florida Funding Corporation, respectively; amending ss. 288.9603, 288.9605, 288.9614, and 288.9624, F.S.; conforming provisions to changes made by the act; amending s. 288.96255, F.S.; conforming a cross-reference; amending s. 288.980, F.S.; conforming a provision to changes made by the act; repealing ss. 288.991, 288.9912, 288.9913, 288.9914, 288.9915, 288.9916, 288.9917, 288.9918, 288.9919, 288.9920, 288.9921, and 288.9922, F.S., relating to the New Markets Development Program; repealing ss. 288.993, 288.9931, 288.9932, 288.9933, 288.9934, 288.9935, 288.9936, and 288.9937, F.S., relating to the Florida Microfinance Act, definitions relating to certain programs, the Microfinance Loan Program, the Microfinance Guarantee Program, annual reports for certain programs, and the evaluation of certain programs, respectively; amending ss. 288.9961, 290.0056, 290.0065, 290.00677, 290.007, 290.053, and 295.22, F.S.; conforming provisions to changes made by the act; conforming cross-references; amending ss.

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126 320.08058, 331.3051, 331.3081, and 339.08, F.S.; 127 conforming provisions to changes made by the act; 128 repealing s. 339.2821, F.S., relating to economic 129 development transportation projects; amending ss. 376.82, 377.703, 377.804, 377.809, 380.0657, 401.23, 130 403.7032, 403.973, 443.091, 445.004, 445.045, 446.44, 131 132 465.003, 477.0135, 570.81, 570.85, and 624.5105, F.S.; 133 conforming provisions to changes made by the act; 134 conforming a cross-reference; repealing s. 625.3255, F.S., relating to a capital participation instrument; 135 136 amending ss. 657.042, 658.67, 1004.015, 1004.65, 137 1004.78, 1011.76, and 1011.94, F.S.; conforming provisions to changes made by the act; conforming a 138 139 cross-reference; providing an effective date. 140 141 Be It Enacted by the Legislature of the State of Florida: 142 143 Section 1. Paragraph (i) of subsection (3) of section 144 11.45, Florida Statutes, is amended to read: 145 11.45 Definitions; duties; authorities; reports; rules.-146 AUTHORITY FOR AUDITS AND OTHER ENGAGEMENTS. - The 147 Auditor General may, pursuant to his or her own authority, or at 148 the direction of the Legislative Auditing Committee, conduct 149 audits or other engagements as determined appropriate by the

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CODING: Words stricken are deletions; words underlined are additions.

Auditor General of:

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(i) Enterprise Florida, Inc., including any of its boards,
advisory committees, or similar groups created by Enterprise
Florida, Inc., and programs. The audit report may not reveal the
identity of any person who has anonymously made a donation to
Enterprise Florida, Inc., pursuant to this paragraph. The
identity of a donor or prospective donor to Enterprise Florida,
Inc., who desires to remain anonymous and all information
identifying such donor or prospective donor are confidential and
exempt from the provisions of s. 119.07(1) and s. 24(a), Art. I
of the State Constitution. Such anonymity shall be maintained in
the auditor's report.
Section 2. Paragraph (a) of subsection (3) of section
14.32, Florida Statutes, is amended to read:
14.32 Office of Chief Inspector General
(3) Related to public-private partnerships, the Chief
Inspector General:
(a) Shall advise public-private partnerships, including
Enterprise Florida, Inc., in their development, utilization, and
improvement of internal control measures necessary to ensure

- Section 3. Section 15.18, Florida Statutes, is amended to read:
- 15.18 International and cultural relations.—The Divisions of Arts and Culture, Historical Resources, and Library and Information Services of the Department of State promote programs

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fiscal accountability.

having substantial cultural, artistic, and indirect economic significance that emphasize American creativity. The Secretary of State, as the head administrator of these divisions, shall hereafter be known as "Florida's Chief Arts and Culture Officer." As this officer, the Secretary of State is encouraged to initiate and develop relationships between the state and foreign cultural officers, their representatives, and other foreign governmental officials in order to promote Florida as the center of American creativity. The Secretary of State shall coordinate international activities pursuant to this section with Enterprise Florida, Inc., and any other organization the secretary deems appropriate. For the accomplishment of this purpose, the Secretary of State shall have the power and authority to:

- (1) Disseminate any information pertaining to the State of Florida which promotes the state's cultural assets.
- (2) Plan and carry out activities designed to cause improved cultural and governmental programs and exchanges with foreign countries.
- (3) Plan and implement cultural and social activities for visiting foreign heads of state, diplomats, dignitaries, and exchange groups.
- (4) Encourage and cooperate with other public and private organizations or groups in their efforts to promote the cultural advantages of Florida.

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(5) Serve as the liaison with all foreign consular and ambassadorial corps, as well as international organizations, that are consistent with the purposes of this section.

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- (6) Provide, arrange, and make expenditures for the achievement of any or all of the purposes specified in this section.
- Section 4. Subsection (2) of section 15.182, Florida Statutes, is amended to read:
- 15.182 International travel by state-funded musical, cultural, or artistic organizations; notification to the Department of State.—
- (2) The Department of State, in conjunction with the Department of Economic Opportunity and Enterprise Florida, Inc., shall act as an intermediary between performing musical, cultural, and artistic organizations and Florida businesses to encourage and coordinate joint undertakings. Such coordination may include, but is not limited to, encouraging business and industry to sponsor cultural events, assistance with travel of such organizations, and coordinating travel schedules of cultural performance groups and international trade missions.
- Section 5. Paragraph (a) of subsection (7) of section 20.435, Florida Statutes, is amended to read:
- 20.435 Department of Health; trust funds.—The following trust funds shall be administered by the Department of Health:
 - (7) Biomedical Research Trust Fund.

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(a) Funds to be credited to the trust fund shall consist of funds appropriated by the Legislature. Funds shall be used for the purposes of the James and Esther King Biomedical Research Program, the Casey DeSantis Cancer Research Program, and the William G. "Bill" Bankhead, Jr., and David Coley Cancer Research Program as specified in ss. 215.5602, 288.955, 381.915, and 381.922. The trust fund is exempt from the service charges imposed by s. 215.20.

- Section 6. Subsection (4), paragraph (a) of subsection (5), paragraph (b) of subsection (9), and subsections (10) and (11) of section 20.60, Florida Statutes, are amended to read:
- 20.60 Department of Economic Opportunity; creation; powers and duties.—
- (4) The purpose of the department is to assist the Governor in working with the Legislature, state agencies, business leaders, and economic development professionals to formulate and implement coherent and consistent policies and strategies designed to promote economic opportunities for all Floridians. To accomplish such purposes, the department shall:
- (a) Facilitate the direct involvement of the Governor and the Lieutenant Governor in economic development and workforce development projects designed to create, expand, and retain businesses in this state, to recruit business from around the world, and to facilitate other job-creating efforts.
 - (b) Recruit new businesses to this state and promote the

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expansion of existing businesses by expediting permitting and location decisions, worker placement and training, and incentive awards.

(c) Promote viable, sustainable communities by providing technical assistance and guidance on growth and development issues, grants, and other assistance to local communities.

- (d) Ensure that the state's goals and policies relating to economic development, workforce development, community planning and development, and affordable housing are fully integrated with appropriate implementation strategies.
- (e) Manage the activities of public-private partnerships and state agencies in order to avoid duplication and promote coordinated and consistent implementation of programs in areas including, but not limited to, tourism; international trade and investment; business recruitment, creation, retention, and expansion; minority and small business development; rural community development; and the development and promotion of professional and amateur sporting events.
- (f) Coordinate with state agencies on the processing of state development approvals or permits to minimize the duplication of information provided by the applicant and the time before approval or disapproval.
- (5) The divisions within the department have specific responsibilities to achieve the duties, responsibilities, and goals of the department. Specifically:

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(a) The Division of Strategic Business Development shall:

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- 1. Analyze and evaluate business prospects identified by the Governor $\underline{\text{and}}_{r}$ the secretary, and $\underline{\text{Enterprise Florida, Inc.}}$
- 2. Administer certain tax refund, tax credit, and grant programs created in law. Notwithstanding any other provision of law, the department may expend interest earned from the investment of program funds deposited in the Grants and Donations Trust Fund to contract for the administration of those programs, or portions of the programs, assigned to the department by law, by the appropriations process, or by the Governor. Such expenditures shall be subject to review under chapter 216.
- 3. Develop measurement protocols for the state incentive programs and for the contracted entities which will be used to determine their performance and competitive value to the state. Performance measures, benchmarks, and sanctions must be developed in consultation with the legislative appropriations committees and the appropriate substantive committees, and are subject to the review and approval process provided in s. 216.177. The approved performance measures, standards, and sanctions shall be included and made a part of the strategic plan for contracts entered into for delivery of programs authorized by this section.
- 4. Develop a 5-year statewide strategic plan. The strategic plan must include, but need not be limited to:

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a. Strategies for the promotion of business formation, expansion, recruitment, and retention through aggressive marketing, international development, and export assistance, which lead to more and better jobs and higher wages for all geographic regions, disadvantaged communities, and populations of the state, including rural areas, minority businesses, and urban core areas.

- b. The development of realistic policies and programs to further the economic diversity of the state, its regions, and their associated industrial clusters.
- c. Specific provisions for the stimulation of economic development and job creation in rural areas and midsize cities and counties of the state, including strategies for rural marketing and the development of infrastructure in rural areas.
- d. Provisions for the promotion of the successful longterm economic development of the state with increased emphasis in market research and information.
- e. Plans for the generation of foreign investment in the state which create jobs paying above-average wages and which result in reverse investment in the state, including programs that establish viable overseas markets, assist in meeting the financing requirements of export-ready firms, broaden opportunities for international joint venture relationships, use the resources of academic and other institutions, coordinate trade assistance and facilitation services, and facilitate

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availability of and access to education and training programs that assure requisite skills and competencies necessary to compete successfully in the global marketplace.

- f. The identification of business sectors that are of current or future importance to the state's economy and to the state's global business image, and development of specific strategies to promote the development of such sectors.
- g. Strategies for talent development necessary in the state to encourage economic development growth, taking into account factors such as the state's talent supply chain, education and training opportunities, and available workforce.
 - 5. Update the strategic plan every 5 years.
- 6. Involve Enterprise Florida, Inc.; CareerSource Florida, Inc.; local governments; the general public; local and regional economic development organizations; other local, state, and federal economic, international, and workforce development entities; the business community; and educational institutions to assist with the strategic plan.
 - (9) The secretary shall:

(b) Serve as the manager for the state with respect to contracts with Enterprise Florida, Inc., and all applicable direct-support organizations. To accomplish the provisions of this section and applicable provisions of chapter 288, and notwithstanding the provisions of part I of chapter 287, the secretary shall enter into specific contracts with Enterprise

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Florida, Inc., and other appropriate direct-support organizations. Such contracts may be for multiyear terms and must include specific performance measures for each year. For purposes of this section, the Florida Tourism Industry Marketing Corporation and the Institute for Commercialization of Florida Technology are not appropriate direct-support organizations.

- (10) The department, with assistance from Enterprise

 Florida, Inc., shall, by November 1 of each year, submit an
 annual report to the Governor, the President of the Senate, and
 the Speaker of the House of Representatives on the condition of
 the business climate and economic development in the state.
- (a) The report must include the identification of problems and a prioritized list of recommendations.
- (b) The report must incorporate annual reports of other programs, including:
- 1. Information provided by the Department of Revenue under s. 290.014.
- 2. Information provided by enterprise zone development agencies under s. 290.0056 and an analysis of the activities and accomplishments of each enterprise zone.
- 3. The Economic Gardening Business Loan Pilot Program established under s. 288.1081 and the Economic Gardening Technical Assistance Pilot Program established under s. 288.1082.
 - 3.4. A detailed report of the performance of the Black

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Business Loan Program and a cumulative summary of quarterly report data required under s. 288.714.

- $\underline{4.5.}$ The Rural Economic Development Initiative established under s. 288.0656.
 - 5.6. The Florida Unique Abilities Partner Program.
- $\underline{6.7.}$ A detailed report of the performance of the Florida Development Finance Corporation and a summary of the corporation's report required under s. 288.9610.
- (11) The department shall establish annual performance standards for Enterprise Florida, Inc.; CareerSource Florida, Inc.; the Florida Tourism Industry Marketing Corporation; Space Florida; and the Florida Development Finance Corporation and report annually on how these performance measures are being met in the annual report required under subsection (10).
- Section 7. Section 20.601, Florida Statutes, is repealed.

 Section 8. (1) All duties, functions, records, pending
 issues, existing contracts, administrative authority,
 administrative rules, and unexpended balances of appropriations,
 allocations, and other public funds relating to the programs in
 Enterprise Florida, Inc., are transferred by a type two transfer
 to the Department of Economic Opportunity.
- (2) (a) The Florida Sports Foundation, incorporated under chapter 617, Florida Statutes, which was previously merged into and transferred to Enterprise Florida, Inc., may enter into an agreement with the Department of Economic Opportunity to

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continue any existing program, activity, duty, or function necessary for the operation of that foundation.

- (b) Any funds held in trust which were donated to or earned by the Florida Sports Foundation may be used by that foundation for the original purposes for which the funds were received.
- (3) It is the intent of the Legislature that the changes made by this act be accomplished with minimal disruption of services provided to the public and with minimal disruption to employees of any organization.

Section 9. For programs established pursuant to ss.
212.097, 220.1899, 220.191, 288.1045, 288.106, 288.107, 288.108,
288.1081, 288.1082, 288.1088, 288.1089, 288.1162, 288.11621,
288.11631, 288.1169, 288.1171, 288.95155, 288.9916, 288.9934,
288.9935, and 339.2821, Florida Statutes, no new or additional applications or certifications shall be approved, no new letters of certification may be issued, no new contracts or agreements may be executed, and no new awards may be made. All certifications are rescinded except for those certified applicants or projects that continue to meet the criteria in effect before July 1, 2023. Any existing contracts or agreements authorized under any of these programs shall continue in full force and effect in accordance with the statutory requirements in effect when the contract or agreement was executed or last modified. However, no further modifications, extensions, or

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waivers may be made or granted relating to such contracts or agreements except computations by the Department of Revenue of the income generated by or arising out of the qualifying project.

Section 10. Paragraph (n) of subsection (3) of section 125.0104, Florida Statutes, is amended to read:

125.0104 Tourist development tax; procedure for levying; authorized uses; referendum; enforcement.—

- (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE. -
- (n) In addition to any other tax that is imposed under this section, a county that has imposed the tax under paragraph (1) may impose an additional tax that is no greater than 1 percent on the exercise of the privilege described in paragraph (a) by a majority plus one vote of the membership of the board of county commissioners in order to:
 - 1. Pay the debt service on bonds issued to finance:
- a. The construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in s. 288.1162. As used in this sub-subparagraph, the term "new professional sports franchise" means a professional sports franchise that was not

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based in this state before April 1, 1987.

- b. The acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.
- 2. Promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

A county that imposes the tax authorized in this paragraph may not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of a facility for which tax revenues are used pursuant to subparagraph 1. The provision of paragraph (b) which prohibits any county authorized to levy a convention development tax pursuant to s. 212.0305 from levying more than the 2-percent tax authorized by this section shall not apply to the additional tax authorized by this paragraph in counties which levy convention development taxes pursuant to s. 212.0305(4)(a). Subsection (4) does not apply to

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the adoption of the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph is the first day of the second month following approval of the ordinance by the board of county commissioners or the first day of any subsequent month specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of the ordinance.

Section 11. Subsection (11) of section 159.803, Florida Statutes, is amended to read:

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

which is certified by the Department of Economic Opportunity as eligible to receive an allocation from the Florida First Business allocation pool established pursuant to s. 159.8083. The Department of Economic Opportunity may certify those projects meeting the criteria set forth in s. 288.106(4)(b) or any project providing a substantial economic benefit to this state.

Section 12. Paragraph (a) of subsection (8) of section 166.231, Florida Statutes, is amended to read:

166.231 Municipalities; public service tax.—

(8)(a) Beginning July 1, 1995, a municipality may by ordinance exempt not less than 50 percent of the tax imposed under this section on purchasers of electrical energy who are

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determined to be eligible for the exemption provided by $\underline{s.}$ $\underline{212.08(14)}$ $\underline{s.}$ $\underline{212.08(15)}$ by the Department of Revenue. The exemption shall be administered as provided in that section. A copy of any ordinance adopted pursuant to this subsection shall be provided to the Department of Revenue not less than 14 days prior to its effective date.

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Section 13. Section 189.033, Florida Statutes, is amended to read:

Independent special district services in disproportionally affected county; rate reduction for providers providing economic benefits. - If the governing body of an independent special district that provides water, wastewater, and sanitation services in a disproportionally affected county, as defined in s. 288.106(8), determines that a new user or the expansion of an existing user of one or more of its utility systems will provide a significant benefit to the community in terms of increased job opportunities, economies of scale, or economic development in the area, the governing body may authorize a reduction of its rates, fees, or charges for that user for a specified period of time. A governing body that exercises this power must do so by resolution that states the anticipated economic benefit justifying the reduction as well as the period of time that the reduction will remain in place. As used in this section, the term "disproportionally affected county" means Bay County, Escambia County, Franklin County, Gulf

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County, Okaloosa County, Santa Rosa County, Walton County, or Wakulla County.

Section 14. Subsections (11) through (19) of section

Section 14. Subsections (11) through (19) of section 196.012, Florida Statutes, are renumbered as subsections (12) through (20), respectively, paragraph (a) of present subsection (14), paragraph (a) of present subsection (15), and present subsection (16) of that section are amended, and a new subsection (11) is added to that section, to read:

196.012 Definitions.—For the purpose of this chapter, the following terms are defined as follows, except where the context clearly indicates otherwise:

- (11) "Target industry business" means a corporate headquarters business or any business that is engaged in one of the target industries identified pursuant to the following criteria developed by the Department of Economic Opportunity:
- (a) Future growth.—The industry forecast indicates strong expectation for future growth in employment and output, according to the most recent available data. Special consideration should be given to businesses that export goods to, or provide services in, international markets and businesses that onshore business operations to replace domestic and international imports of goods or services.
- (b) Stability.—The industry is not subject to periodic layoffs, whether due to seasonality or sensitivity to volatile economic variables such as weather. The industry is also

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relatively resistant to recession, so that the demand for products of this industry is not typically subject to decline during an economic downturn.

- (c) High wage.—The industry pays relatively high wages compared to statewide or area averages.
- (d) Market and resource independent.—The industry business location is not dependent on markets or resources in the state as indicated by industry analysis, except for businesses in the renewable energy industry.
- (e) Industrial base diversification and strengthening.—The industry contributes toward expanding or diversifying the state's or area's economic base, as indicated by analysis of employment and output shares compared to national and regional trends. Special consideration should be given to industries that strengthen regional economies by adding value to basic products or building regional industrial clusters as indicated by industry analysis. Special consideration should also be given to the development of strong industrial clusters that include defense and homeland security businesses.
- (f) Positive economic impact.—The industry has strong positive economic impacts on or benefits to the state or regional economies. Special consideration should be given to industries that facilitate the development of the state as a hub for domestic and global trade and logistics.

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The term does not include any business engaged in retail industry activities; any electrical utility company as defined in s. 366.02(4); any phosphate or other solid minerals severance, mining, or processing operation; any oil or gas exploration or production operation; or any business subject to regulation by the Division of Hotels and Restaurants of the Department of Business and Professional Regulation. Any business within NAICS code 5611 or 5614, office administrative services and business support services, respectively, may be considered a target industry business only after the local governing body and the Department of Economic Opportunity determine that the community in which the business may locate has conditions affecting the fiscal and economic viability of the local community or area, including, but not limited to, low per capita income, high unemployment, high underemployment, and a lack of year-round stable employment opportunities, and such conditions may be improved by the business locating in such community. By January 1 of every 3rd year, beginning January 1, 2011, the Department of Economic Opportunity, in consultation with economic development organizations, the State University System, local governments, employee and employer organizations, market analysts, and economists, shall review and, as appropriate, revise the list of target industries and submit the list to the Governor, the President of the Senate, and the Speaker of the House of Representatives.

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$(15) \frac{(14)}{(15)}$ "New business" means:

- (a)1. A business or organization establishing 10 or more new jobs to employ 10 or more full-time employees in this state, paying an average wage for such new jobs that is above the average wage in the area, which principally engages in any one or more of the following operations:
- a. manufactures, processes, compounds, fabricates, or produces for sale items of tangible personal property at a fixed location and which comprises an industrial or manufacturing plant; or
- b. Is a target industry business as defined in <u>subsection</u>
 (11) $\frac{\text{s. }288.106(2)(q)}{\text{;}}$
- 2. A business or organization establishing 25 or more new jobs to employ 25 or more full-time employees in this state, the sales factor of which, as defined by s. 220.15(5), for the facility with respect to which it requests an economic development ad valorem tax exemption is less than 0.50 for each year the exemption is claimed; or
- 3. An office space in this state owned and used by a business or organization newly domiciled in this state; provided such office space houses 50 or more full-time employees of such business or organization; provided that such business or organization office first begins operation on a site clearly separate from any other commercial or industrial operation owned by the same business or organization.

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(a)1. A business or organization establishing 10 or more new jobs to employ 10 or more full-time employees in this state, paying an average wage for such new jobs that is above the average wage in the area, which principally engages in any of the operations referred to in subparagraph (15)(a)1. (14)(a)1.; or

- 2. A business or organization establishing 25 or more new jobs to employ 25 or more full-time employees in this state, the sales factor of which, as defined by s. 220.15(5), for the facility with respect to which it requests an economic development ad valorem tax exemption is less than 0.50 for each year the exemption is claimed; provided that such business increases operations on a site located within the same county, municipality, or both colocated with a commercial or industrial operation owned by the same business or organization under common control with the same business or organization, resulting in a net increase in employment of not less than 10 percent or an increase in productive output or sales of not less than 10 percent.
- $\underline{(17)}$ "Permanent resident" means a person who has established a permanent residence as defined in subsection $\underline{(18)}$.
- Section 15. Subsection (2) of section 196.101, Florida Statutes, is amended to read:

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196.101 Exemption for totally and permanently disabled persons.—

- (2) Any real estate used and owned as a homestead by a paraplegic, hemiplegic, or other totally and permanently disabled person, as defined in $\underline{s.\ 196.012(12)}\ \underline{s.\ 196.012(11)}$, who must use a wheelchair for mobility or who is legally blind, is exempt from taxation.
- Section 16. Subsection (2) of section 196.121, Florida Statutes, is amended to read:
 - 196.121 Homestead exemptions; forms.-

- (2) The forms shall require the taxpayer to furnish certain information to the property appraiser for the purpose of determining that the taxpayer is a permanent resident as defined in $\underline{s.\ 196.012(17)}$ $\underline{s.\ 196.012(16)}$. Such information may include, but need not be limited to, the factors enumerated in $\underline{s.\ 196.015}$.
- Section 17. Section 196.198, Florida Statutes, is amended to read:
- 196.198 Educational property exemption.—Educational institutions within this state and their property used by them or by any other exempt entity or educational institution exclusively for educational purposes are exempt from taxation. Sheltered workshops providing rehabilitation and retraining of individuals who have disabilities and exempted by a certificate under s. (d) of the federal Fair Labor Standards Act of 1938, as

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amended, are declared wholly educational in purpose and are exempt from certification, accreditation, and membership requirements set forth in s. 196.012. Those portions of property of college fraternities and sororities certified by the president of the college or university to the appropriate property appraiser as being essential to the educational process are exempt from ad valorem taxation. The use of property by public fairs and expositions chartered by chapter 616 is presumed to be an educational use of such property and is exempt from ad valorem taxation to the extent of such use. Property used exclusively for educational purposes shall be deemed owned by an educational institution if the entity owning 100 percent of the educational institution is owned by the identical persons who own the property, or if the entity owning 100 percent of the educational institution and the entity owning the property are owned by the identical natural persons. Land, buildings, and other improvements to real property used exclusively for educational purposes shall be deemed owned by an educational institution if the entity owning 100 percent of the land is a nonprofit entity and the land is used, under a ground lease or other contractual arrangement, by an educational institution that owns the buildings and other improvements to the real property, is a nonprofit entity under s. 501(c)(3) of the Internal Revenue Code, and provides education limited to students in prekindergarten through grade 8. Land, buildings,

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and other improvements to real property used exclusively for educational purposes are deemed owned by an educational institution if the educational institution that currently uses the land, buildings, and other improvements for educational purposes is an educational institution described in s. 212.0602, and, under a lease, the educational institution is responsible for any taxes owed and for ongoing maintenance and operational expenses for the land, buildings, and other improvements. For such leasehold properties, the educational institution shall receive the full benefit of the exemption. The owner of the property shall disclose to the educational institution the full amount of the benefit derived from the exemption and the method for ensuring that the educational institution receives the benefit. Notwithstanding ss. 196.195 and 196.196, property owned by a house of public worship and used by an educational institution for educational purposes limited to students in preschool through grade 8 shall be exempt from ad valorem taxes. If legal title to property is held by a governmental agency that leases the property to a lessee, the property shall be deemed to be owned by the governmental agency and used exclusively for educational purposes if the governmental agency continues to use such property exclusively for educational purposes pursuant to a sublease or other contractual agreement with that lessee. If the title to land is held by the trustee of an irrevocable inter vivos trust and if the trust grantor owns 100 percent of the

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entity that owns an educational institution that is using the land exclusively for educational purposes, the land is deemed to be property owned by the educational institution for purposes of this exemption. Property owned by an educational institution shall be deemed to be used for an educational purpose if the institution has taken affirmative steps to prepare the property for educational use. The term "affirmative steps" means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate commitment of the property to an educational use.

Section 18. Subsections (6) and (11) of section 196.1995, Florida Statutes, are amended to read:

196.1995 Economic development ad valorem tax exemption.-

(6) With respect to a new business as defined <u>in s.</u>

196.012(15)(c) by s. 196.012(14)(c), the municipality annexing the property on which the business is situated may grant an economic development ad valorem tax exemption under this section to that business for a period that will expire upon the expiration of the exemption granted by the county. If the county renews the exemption under subsection (7), the municipality may also extend its exemption. A municipal economic development ad valorem tax exemption granted under this subsection may not extend beyond the duration of the county exemption.

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(11) An ordinance granting an exemption under this section shall be adopted in the same manner as any other ordinance of the county or municipality and shall include the following:

- (a) The name and address of the new business or expansion of an existing business to which the exemption is granted;
- (b) The total amount of revenue available to the county or municipality from ad valorem tax sources for the current fiscal year, the total amount of revenue lost to the county or municipality for the current fiscal year by virtue of economic development ad valorem tax exemptions currently in effect, and the estimated revenue loss to the county or municipality for the current fiscal year attributable to the exemption of the business named in the ordinance;
- (c) The period of time for which the exemption will remain in effect and the expiration date of the exemption, which may be any period of time up to 10 years, or up to 20 years for a data center; and
- (d) A finding that the business named in the ordinance meets the requirements of $\underline{s.196.012(15)}$ or $\underline{(16)}$ $\underline{s.196.012(14)}$ or $\underline{(15)}$.
- Section 19. Paragraph (e) of subsection (1) of section 197.3181, Florida Statutes, is amended to read:
- 197.3181 Refund of taxes for residential improvements rendered uninhabitable by Hurricane Ian or Hurricane Nicole.—
 - (1) As used in this section, the term:

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(e) "Residential improvement" means a residential dwelling or house on real estate used and owned as a homestead as defined in <u>s. 196.012(14)</u> <u>s. 196.012(13)</u> or used as nonhomestead residential property as defined in s. 193.1554(1). A residential improvement does not include a structure that is not essential to the use and occupancy of the residential dwelling or house, including, but not limited to, a detached utility building, detached carport, detached garage, bulkhead, fence, or swimming pool, and does not include land.

Section 20. Paragraph (f) of subsection (1) of section 197.319, Florida Statutes, is amended to read:

197.319 Refund of taxes for residential improvements rendered uninhabitable by a catastrophic event.—

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

(f) "Residential improvement" means real estate used and owned as a homestead as defined in <u>s. 196.012(14)</u> <u>s. 196.012(13)</u> or nonhomestead residential property as defined in s. 193.1554(1). A residential improvement does not include a structure that is not essential to the use and occupancy of the residential dwelling or house, including, but not limited to, a detached utility building, detached carport, detached garage, bulkhead, fence, or swimming pool, and does not include land.

Section 21. Paragraph (a) of subsection (14) of section 212.02, Florida Statutes, is amended to read:

212.02 Definitions.—The following terms and phrases when

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used in this chapter have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

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(14)(a) "Retail sale" or a "sale at retail" means a sale to a consumer or to any person for any purpose other than for resale in the form of tangible personal property or services taxable under this chapter, and includes all such transactions that may be made in lieu of retail sales or sales at retail. A sale for resale includes a sale of qualifying property. As used in this paragraph, the term "qualifying property" means tangible personal property, other than electricity, which is used or consumed by a government contractor in the performance of a qualifying contract as defined in s. 212.08(16)(c) s. 212.08(17) (c), to the extent that the cost of the property is allocated or charged as a direct item of cost to such contract, title to which property vests in or passes to the government under the contract. The term "government contractor" includes prime contractors and subcontractors. As used in this paragraph, a cost is a "direct item of cost" if it is a "direct cost" as defined in 48 C.F.R. s. 9904.418-30(a)(2), or similar successor provisions, including costs identified specifically with a particular contract.

Section 22. Paragraph (a) of subsection (1) of section 212.031, Florida Statutes, is amended to read:

212.031 Tax on rental or license fee for use of real

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826 property.-

- (1)(a) It is declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of renting, leasing, letting, or granting a license for the use of any real property unless such property is:
 - 1. Assessed as agricultural property under s. 193.461.
 - 2. Used exclusively as dwelling units.
- 3. Property subject to tax on parking, docking, or storage spaces under s. 212.03(6).
- 4. Recreational property or the common elements of a condominium when subject to a lease between the developer or owner thereof and the condominium association in its own right or as agent for the owners of individual condominium units or the owners of individual condominium units. However, only the lease payments on such property shall be exempt from the tax imposed by this chapter, and any other use made by the owner or the condominium association shall be fully taxable under this chapter.
- 5. A public or private street or right-of-way and poles, conduits, fixtures, and similar improvements located on such streets or rights-of-way, occupied or used by a utility or provider of communications services, as defined by s. 202.11, for utility or communications or television purposes. For purposes of this subparagraph, the term "utility" means any person providing utility services as defined in s. 203.012. This

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exception also applies to property, wherever located, on which the following are placed: towers, antennas, cables, accessory structures, or equipment, not including switching equipment, used in the provision of mobile communications services as defined in s. 202.11. For purposes of this chapter, towers used in the provision of mobile communications services, as defined in s. 202.11, are considered to be fixtures.

6. A public street or road which is used for transportation purposes.

- 7. Property used at an airport exclusively for the purpose of aircraft landing or aircraft taxiing or property used by an airline for the purpose of loading or unloading passengers or property onto or from aircraft or for fueling aircraft.
- 8.a. Property used at a port authority, as defined in s. 315.02(2), exclusively for the purpose of oceangoing vessels or tugs docking, or such vessels mooring on property used by a port authority for the purpose of loading or unloading passengers or cargo onto or from such a vessel, or property used at a port authority for fueling such vessels, or to the extent that the amount paid for the use of any property at the port is based on the charge for the amount of tonnage actually imported or exported through the port by a tenant.
- b. The amount charged for the use of any property at the port in excess of the amount charged for tonnage actually imported or exported shall remain subject to tax except as

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provided in sub-subparagraph a.

9. Property used as an integral part of the performance of qualified production services. As used in this subparagraph, the term "qualified production services" means any activity or service performed directly in connection with the production of a qualified motion picture, as defined in s. 212.06(1)(b), and includes:

a. Photography, sound and recording, casting, location managing and scouting, shooting, creation of special and optical effects, animation, adaptation (language, media, electronic, or otherwise), technological modifications, computer graphics, set and stage support (such as electricians, lighting designers and operators, greensmen, prop managers and assistants, and grips), wardrobe (design, preparation, and management), hair and makeup (design, production, and application), performing (such as acting, dancing, and playing), designing and executing stunts, coaching, consulting, writing, scoring, composing, choreographing, script supervising, directing, producing, transmitting dailies, dubbing, mixing, editing, cutting, looping, printing, processing, duplicating, storing, and distributing;

b. The design, planning, engineering, construction, alteration, repair, and maintenance of real or personal property including stages, sets, props, models, paintings, and facilities principally required for the performance of those services

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listed in sub-subparagraph a.; and

c. Property management services directly related to property used in connection with the services described in subsubparagraphs a. and b.

This exemption will inure to the taxpayer upon presentation of the certificate of exemption issued to the taxpayer under the provisions of s. 288.1258.

9.10. Leased, subleased, licensed, or rented to a person providing food and drink concessionaire services within the premises of a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, publicly owned recreational facility, or any business operated under a permit issued pursuant to chapter 550. A person providing retail concessionaire services involving the sale of food and drink or other tangible personal property within the premises of an airport shall be subject to tax on the rental of real property used for that purpose, but shall not be subject to the tax on any license to use the property. For purposes of this subparagraph, the term "sale" shall not include the leasing of tangible personal property.

10.11. Property occupied pursuant to an instrument calling for payments which the department has declared, in a Technical Assistance Advisement issued on or before March 15, 1993, to be nontaxable pursuant to rule 12A-1.070(19)(c), Florida

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Administrative Code; provided that this subparagraph shall only apply to property occupied by the same person before and after the execution of the subject instrument and only to those payments made pursuant to such instrument, exclusive of renewals and extensions thereof occurring after March 15, 1993.

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11.12. Property used or occupied predominantly for space flight business purposes. As used in this subparagraph, "space flight business" means the manufacturing, processing, or assembly of a space facility, space propulsion system, space vehicle, satellite, or station of any kind possessing the capacity for space flight, as defined by s. 212.02(23), or components thereof, and also means the following activities supporting space flight: vehicle launch activities, flight operations, ground control or ground support, and all administrative activities directly related thereto. Property shall be deemed to be used or occupied predominantly for space flight business purposes if more than 50 percent of the property, or improvements thereon, is used for one or more space flight business purposes. Possession by a landlord, lessor, or licensor of a signed written statement from the tenant, lessee, or licensee claiming the exemption shall relieve the landlord, lessor, or licensor from the responsibility of collecting the tax, and the department shall look solely to the tenant, lessee, or licensee for recovery of such tax if it determines that the exemption was not applicable.

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12.13. Rented, leased, subleased, or licensed to a person providing telecommunications, data systems management, or Internet services at a publicly or privately owned convention hall, civic center, or meeting space at a public lodging establishment as defined in s. 509.013. This subparagraph applies only to that portion of the rental, lease, or license payment that is based upon a percentage of sales, revenue sharing, or royalty payments and not based upon a fixed price. This subparagraph is intended to be clarifying and remedial in nature and shall apply retroactively. This subparagraph does not provide a basis for an assessment of any tax not paid, or create a right to a refund of any tax paid, pursuant to this section before July 1, 2010.

Section 23. Paragraph (b) of subsection (1) of section 212.06, Florida Statutes, is amended to read:

212.06 Sales, storage, use tax; collectible from dealers; "dealer" defined; dealers to collect from purchasers; legislative intent as to scope of tax.—

(1)

(b) Except as otherwise provided, any person who manufactures, produces, compounds, processes, or fabricates in any manner tangible personal property for his or her own use shall pay a tax upon the cost of the product manufactured, produced, compounded, processed, or fabricated without any deduction therefrom on account of the cost of material used,

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labor or service costs, or transportation charges, notwithstanding the provisions of s. 212.02 defining "cost price." However, the tax levied under this paragraph shall not be imposed upon any person who manufactures or produces electrical power or energy, steam energy, or other energy at a single location, when such power or energy is used directly and exclusively at such location, or at other locations if the energy is transferred through facilities of the owner in the operation of machinery or equipment that is used to manufacture, process, compound, produce, fabricate, or prepare for shipment tangible personal property for sale or to operate pollution control equipment, maintenance equipment, or monitoring or control equipment used in such operations. The manufacture or production of electrical power or energy that is used for space heating, lighting, office equipment, or air-conditioning or any other, nonprocessing, noncompounding, nonproducing, nonfabricating, or nonshipping activity is taxable. Electrical power or energy consumed or dissipated in the transmission or distribution of electrical power or energy for resale is also not taxable. Fabrication labor shall not be taxable when a person is using his or her own equipment and personnel, for his or her own account, as a producer, subproducer, or coproducer of a qualified motion picture. For purposes of this chapter, the term "qualified motion picture" means all or any part of a series of related images, either on film, tape, or other

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embodiment, including, but not limited to, all items comprising part of the original work and film-related products derived therefrom as well as duplicates and prints thereof and all sound recordings created to accompany a motion picture, which is produced, adapted, or altered for exploitation in, on, or through any medium or device and at any location, primarily for entertainment, commercial, industrial, or educational purposes. This exemption for fabrication labor associated with production of a qualified motion picture will inure to the taxpayer upon presentation of the certificate of exemption issued to the taxpayer under the provisions of s. 288.1258. A person who manufactures factory-built buildings for his or her own use in the performance of contracts for the construction or improvement of real property shall pay a tax only upon the person's cost price of items used in the manufacture of such buildings. Section 24. Section 212.0602, Florida Statutes, is

Section 24. Section 212.0602, Florida Statutes, is repealed.

Section 25. Paragraphs (g) through (p) and (r) through (u) of subsection (5) of section 212.08, Florida Statutes, are redesignated as paragraphs (f) through (o) and (p) through (s), respectively, subsections (13) through (18) are renumbered as subsections (12) through (17), respectively, and paragraph (f) and present paragraphs (h), (j), and (q) of subsection (5), present subsection (12), and paragraph (f) of present subsection (15) of that section are amended to read:

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

(5) EXEMPTIONS; ACCOUNT OF USE. -

- (f) Motion picture or video equipment used in motion picture or television production activities and sound recording equipment used in the production of master tapes and master records.—
- 1. Motion picture or video equipment and sound recording equipment purchased or leased for use in this state in production activities is exempt from the tax imposed by this chapter. The exemption provided by this paragraph shall inure to the taxpayer upon presentation of the certificate of exemption issued to the taxpayer under the provisions of s. 288.1258.
- 2. For the purpose of the exemption provided in subparagraph 1.:
- a. "Motion picture or video equipment" and "sound recording equipment" includes only tangible personal property or other property that has a depreciable life of 3 years or more and that is used by the lessee or purchaser exclusively as an integral part of production activities; however, motion picture or video equipment and sound recording equipment does not

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include supplies, tape, records, film, or video tape used productions or other similar items; vehicles or vessels; general office equipment not specifically suited to production activities. In addition, the term does not include equipment purchased or leased by television or radio broadcasting or cable companies licensed by the Federal Communications Commission. Furthermore, a building and its structural components are not motion picture or video equipment and sound recording equipment unless the building or structural component is so closely related to the motion picture or video equipment and sound recording equipment that it houses or supports that the building or structural component can be expected to be replaced when the motion picture or video equipment and sound recording equipment are replaced. Heating and air-conditioning systems are not motion picture or video equipment and sound recording equipment unless the sole justification for their installation is to meet the requirements of the production activities, even though the system may provide incidental comfort to employees or serve, to degree, nonproduction activities. b. "Production activities" means activities directed toward the preparation of a:

(I) Master tape or master record embodying sound; or

(II) Motion picture or television production which is

produced for theatrical, commercial, advertising, or educational purposes and utilizes live or animated actions or a combination

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of live and animated actions. The motion picture or television production shall be commercially produced for sale or for showing on screens or broadcasting on television and may be on film or video tape.

(g) (h) Business property used in an enterprise zone. -

- 1. Business property purchased for use by businesses located in an enterprise zone which is subsequently used in an enterprise zone shall be exempt from the tax imposed by this chapter. This exemption inures to the business only through a refund of previously paid taxes. A refund shall be authorized upon an affirmative showing by the taxpayer to the satisfaction of the department that the requirements of this paragraph have been met.
- 2. To receive a refund, the business must file under oath with the governing body or enterprise zone development agency having jurisdiction over the enterprise zone where the business is located, as applicable, an application which includes:
- a. The name and address of the business claiming the refund.
- b. The identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the business is located.
- c. A specific description of the property for which a refund is sought, including its serial number or other permanent identification number.
 - d. The location of the property.

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e. The sales invoice or other proof of purchase of the property, showing the amount of sales tax paid, the date of purchase, and the name and address of the sales tax dealer from whom the property was purchased.

- f. Whether the business is a small business as defined by $s.\ 288.703.$
- g. If applicable, the name and address of each permanent employee of the business, including, for each employee who is a resident of an enterprise zone, the identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the employee resides.
- 3. Within 10 working days after receipt of an application, the governing body or enterprise zone development agency shall review the application to determine if it contains all the information required pursuant to subparagraph 2. and meets the criteria set out in this paragraph. The governing body or agency shall certify all applications that contain the information required pursuant to subparagraph 2. and meet the criteria set out in this paragraph as eligible to receive a refund. If applicable, the governing body or agency shall also certify if 20 percent of the employees of the business are residents of an enterprise zone, excluding temporary and part-time employees. The certification shall be in writing, and a copy of the certification shall be transmitted to the executive director of the Department of Revenue. The business shall be responsible for

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forwarding a certified application to the department within the time specified in subparagraph 4.

- 4. An application for a refund pursuant to this paragraph must be submitted to the department within 6 months after the tax is due on the business property that is purchased.
- 5. The amount refunded on purchases of business property under this paragraph shall be the lesser of 97 percent of the sales tax paid on such business property or \$5,000, or, if no less than 20 percent of the employees of the business are residents of an enterprise zone, excluding temporary and parttime employees, the amount refunded on purchases of business property under this paragraph shall be the lesser of 97 percent of the sales tax paid on such business property or \$10,000. A refund approved pursuant to this paragraph shall be made within 30 days after formal approval by the department of the application for the refund. A refund may not be granted under this paragraph unless the amount to be refunded exceeds \$100 in sales tax paid on purchases made within a 60-day time period.
- 6. The department shall adopt rules governing the manner and form of refund applications and may establish guidelines as to the requisites for an affirmative showing of qualification for exemption under this paragraph.
- 7. If the department determines that the business property is used outside an enterprise zone within 3 years from the date of purchase, the amount of taxes refunded to the business

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purchasing such business property shall immediately be due and payable to the department by the business, together with the appropriate interest and penalty, computed from the date of purchase, in the manner provided by this chapter.

Notwithstanding this subparagraph, business property used exclusively in:

- a. Licensed commercial fishing vessels,
- b. Fishing guide boats, or

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c. Ecotourism guide boats

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

- 8. The department shall deduct an amount equal to 10 percent of each refund granted under this paragraph from the amount transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20 for the county area in which the business property is located and shall transfer that amount to the General Revenue Fund.
- 9. For the purposes of this exemption, "business property" means new or used property defined as "recovery property" in s.

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1176 | 168(c) of the Internal Revenue Code of 1954, as amended, except:

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

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(b);

- 1178 | 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;
- b. Industrial machinery and equipment as defined in subsubparagraph (b)6.a. and eligible for exemption under paragraph
- c. Building materials as defined in <u>sub-subparagraph</u> (f)8.a. <u>sub-subparagraph</u> (g)8.a.; and
 - d. Business property having a sales price of under \$5,000 per unit.
 - 10. This paragraph expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.
 - <u>(i)</u> (j) Machinery and equipment used in semiconductor, defense, or space technology production.—
 - 1.a. Industrial machinery and equipment used in semiconductor technology facilities certified under subparagraph 5. to manufacture, process, compound, or produce semiconductor technology products for sale or for use by these facilities are exempt from the tax imposed by this chapter. For purposes of this paragraph, industrial machinery and equipment includes molds, dies, machine tooling, other appurtenances or accessories to machinery and equipment, testing equipment, test beds, computers, and software, whether purchased or self-fabricated, and, if self-fabricated, includes materials and labor for design, fabrication, and assembly.

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

- 2. Building materials purchased for use in manufacturing or expanding clean rooms in semiconductor-manufacturing facilities are exempt from the tax imposed by this chapter.
- 3. In addition to meeting the criteria mandated by subparagraph 1. or subparagraph 2., a business must be certified by the Department of Economic Opportunity in order to qualify for exemption under this paragraph.
- 4. For items purchased tax-exempt pursuant to this paragraph, possession of a written certification from the purchaser, certifying the purchaser's entitlement to the exemption, relieves the seller of the responsibility of collecting the tax on the sale of such items, and the department shall look solely to the purchaser for recovery of the tax if it determines that the purchaser was not entitled to the exemption.
- 5.a. To be eligible to receive the exemption provided by subparagraph 1. or subparagraph 2., a qualifying business entity shall initially apply to the Department of Economic Opportunity Enterprise Florida, Inc. The original certification is valid for a period of 2 years. In lieu of submitting a new application,

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the original certification may be renewed biennially by submitting to the Department of Economic Opportunity a statement, certified under oath, that there has not been a material change in the conditions or circumstances entitling the business entity to the original certification. The initial application and the certification renewal statement shall be developed by the Department of Economic Opportunity.

- b. The Division of Strategic Business Development of the Department of Economic Opportunity shall review each submitted initial application and determine whether or not the application is complete within 5 working days. Once complete, the division shall, within 10 working days, evaluate the application and recommend approval or disapproval to the Department of Economic Opportunity.
- c. Upon receipt of the initial application and recommendation from the division or upon receipt of a certification renewal statement, the Department of Economic Opportunity shall certify within 5 working days those applicants who are found to meet the requirements of this section and notify the applicant of the original certification or certification renewal. If the Department of Economic Opportunity finds that the applicant does not meet the requirements, it shall notify the applicant and Enterprise Florida, Inc., within 10 working days that the application for certification has been denied and the reasons for denial. The Department of Economic

Opportunity has final approval authority for certification under this section.

- d. The initial application and certification renewal statement must indicate, for program evaluation purposes only, the average number of full-time equivalent employees at the facility over the preceding calendar year, the average wage and benefits paid to those employees over the preceding calendar year, the total investment made in real and tangible personal property over the preceding calendar year, and the total value of tax-exempt purchases and taxes exempted during the previous year. The department shall assist the Department of Economic Opportunity in evaluating and verifying information provided in the application for exemption.
- e. The Department of Economic Opportunity may use the information reported on the initial application and certification renewal statement for evaluation purposes only.
- 6. A business certified to receive this exemption may elect to designate one or more state universities or community colleges as recipients of up to 100 percent of the amount of the exemption. To receive these funds, the institution must agree to match the funds with equivalent cash, programs, services, or other in-kind support on a one-to-one basis for research and development projects requested by the certified business. The rights to any patents, royalties, or real or intellectual property must be vested in the business unless otherwise agreed

to by the business and the university or community college.

7. As used in this paragraph, the term:

- a. "Semiconductor technology products" means raw semiconductor wafers or semiconductor thin films that are transformed into semiconductor memory or logic wafers, including wafers containing mixed memory and logic circuits; related assembly and test operations; active-matrix flat panel displays; semiconductor chips; semiconductor lasers; optoelectronic elements; and related semiconductor technology products as determined by the Department of Economic Opportunity.
- b. "Clean rooms" means manufacturing facilities enclosed in a manner that meets the clean manufacturing requirements necessary for high-technology semiconductor-manufacturing environments.
- c. "Defense technology products" means products that have a military application, including, but not limited to, weapons, weapons systems, guidance systems, surveillance systems, communications or information systems, munitions, aircraft, vessels, or boats, or components thereof, which are intended for military use and manufactured in performance of a contract with the United States Department of Defense or the military branch of a recognized foreign government or a subcontract thereunder which relates to matters of national defense.
- d. "Space technology products" means products that are specifically designed or manufactured for application in space

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activities, including, but not limited to, space launch vehicles, space flight vehicles, missiles, satellites or research payloads, avionics, and associated control systems and processing systems and components of any of the foregoing. The term does not include products that are designed or manufactured for general commercial aviation or other uses even though those products may also serve an incidental use in space applications.

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(q) Entertainment industry tax credit; authorization; eligibility for credits.-The credits against the state sales tax authorized pursuant to s. 288.1254 shall be deducted from any sales and use tax remitted by the dealer to the department by electronic funds transfer and may only be deducted on a sales and use tax return initiated through electronic data interchange. The dealer shall separately state the credit on the electronic return. The net amount of tax due and payable must be remitted by electronic funds transfer. If the credit for the qualified expenditures is larger than the amount owed on the sales and use tax return that is eligible for the credit, the the credit may be carried succeeding reporting period as provided in s. 288.1254(4)(e). A dealer may only obtain a credit using the method described in this subparagraph. A dealer is not authorized to obtain a credit by applying for a refund.

(12) PARTIAL EXEMPTION; MASTER TAPES, RECORDS, FILMS, OR VIDEO TAPES.—

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(a) There are exempt from the taxes imposed by this chapter the gross receipts from the sale or lease of, and the storage, use, or other consumption in this state of, master tapes or master records embodying sound, or master films or master video tapes; except that amounts paid to recording studios or motion picture or television studios for the tangible elements of such master tapes, records, films, or video tapes are taxable as otherwise provided in this chapter. This exemption will inure to the taxpayer upon presentation of the certificate of exemption issued to the taxpayer under the provisions of s. 288.1258.

(b) For the purposes of this subsection, the term:

1. "Amounts paid for the tangible elements" does not include any amounts paid for the copyrightable, artistic, or other intangible elements of such master tapes, records, films,

include any amounts paid for the copyrightable, artistic, or other intangible elements of such master tapes, records, films, or video tapes, whether designated as royalties or otherwise, including, but not limited to, services rendered in producing, fabricating, processing, or imprinting tangible personal property or any other services or production expenses in connection therewith which may otherwise be construed as constituting a "sale" under s. 212.02.

2. "Master films or master video tapes" means films or video tapes utilized by the motion picture and television production industries in making visual images for reproduction.

3. "Master tapes or master records embodying sound" means

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tapes, records, and other devices utilized by the recording
industry in making recordings embodying sound.

4. "Motion picture or television studio" means a facility
in which film or video tape productions or parts of productions

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are made and which contains the necessary equipment and
personnel for this purpose and includes a mobile unit or vehicle
that is equipped in much the same manner as a stationary studio

1358 and used in the making of film or video tape productions.

5. "Recording studio" means a place where, by means of mechanical or electronic devices, voices, music, or other sounds are transmitted to tapes, records, or other devices capable of reproducing sound.

6. "Recording industry" means any person engaged in an occupation or business of making recordings embodying sound for a livelihood or for a profit.

7. "Motion picture or television production industry"
means any person engaged in an occupation or business for a
livelihood or for profit of making visual motion picture or
television visual images for showing on screen or television for
theatrical, commercial, advertising, or educational purposes.

(14) (15) ELECTRICAL ENERGY USED IN AN ENTERPRISE ZONE.-

- (f) For the purpose of the exemption provided in this subsection, the term "qualified business" means a business which is:
 - 1. First occupying a new structure to which electrical

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service, other than that used for construction purposes, has not been previously provided or furnished;

- 2. Newly occupying an existing, remodeled, renovated, or rehabilitated structure to which electrical service, other than that used for remodeling, renovation, or rehabilitation of the structure, has not been provided or furnished in the three preceding billing periods; or
- 3. Occupying a new, remodeled, rebuilt, renovated, or rehabilitated structure for which a refund has been granted pursuant to paragraph (5)(f)(5)(g).
- Section 26. <u>Section 212.097</u>, Florida Statutes, is repealed.
- Section 27. Paragraph (a) of subsection (1) of section 212.098, Florida Statutes, is amended to read:
 - 212.098 Rural Job Tax Credit Program. -

- (1) As used in this section, the term:
- (a) "Eligible business" means any sole proprietorship, firm, partnership, or corporation that is located in a qualified county and is predominantly engaged in, or is headquarters for a business predominantly engaged in, activities usually provided for consideration by firms classified within the following standard industrial classifications: SIC 01-SIC 09 (agriculture, forestry, and fishing); SIC 20-SIC 39 (manufacturing); SIC 422 (public warehousing and storage); SIC 70 (hotels and other lodging places); SIC 7391 (research and development); SIC 781

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1401 (motion picture production and allied services); SIC 7992 1402 (public golf courses); and SIC 7996 (amusement parks); and a targeted industry eligible for the qualified target industry 1403 1404 business tax refund under s. 288.106. A call center or similar 1405 customer service operation that services a multistate market or 1406 an international market is also an eligible business. In 1407 addition, the Department of Economic Opportunity may, as part of 1408 its final budget request submitted pursuant to s. 216.023, 1409 recommend additions to or deletions from the list of standard 1410 industrial classifications used to determine an eligible 1411 business, and the Legislature may implement such 1412 recommendations. Excluded from eligible receipts are receipts 1413 from retail sales, except such receipts for hotels and other 1414 lodging places classified in SIC 70, public golf courses in SIC 1415 7992, and amusement parks in SIC 7996. For purposes of this 1416 paragraph, the term "predominantly" means that more than 50 percent of the business's gross receipts from all sources is 1417 1418 generated by those activities usually provided for consideration 1419 by firms in the specified standard industrial classification. 1420 The determination of whether the business is located in a 1421 qualified county and the tier ranking of that county must be 1422 based on the date of application for the credit under this 1423 section. Commonly owned and controlled entities are to be 1424 considered a single business entity. 1425 Section 28. Paragraph (d) of subsection (6) of section

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1426 212.20, Florida Statutes, is amended to read:

- 212.20 Funds collected, disposition; additional powers of department; operational expense; refund of taxes adjudicated unconstitutionally collected.—
- (6) Distribution of all proceeds under this chapter and ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:
- (d) The proceeds of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be distributed as follows:
- 1. In any fiscal year, the greater of \$500 million, minus an amount equal to 4.6 percent of the proceeds of the taxes collected pursuant to chapter 201, or 5.2 percent of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in monthly installments into the General Revenue Fund.
- 2. After the distribution under subparagraph 1., 8.9744 percent of the amount remitted by a sales tax dealer located within a participating county pursuant to s. 218.61 shall be transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to be transferred shall be reduced by 0.1 percent, and the department shall distribute this amount to the Public Employees Relations Commission Trust Fund less \$5,000 each month, which shall be added to the amount calculated in subparagraph 3. and distributed accordingly.

3. After the distribution under subparagraphs 1. and 2.,
0.0966 percent shall be transferred to the Local Government
Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
to s. 218.65.

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- 4. After the distributions under subparagraphs 1., 2., and 3., 2.0810 percent of the available proceeds shall be transferred monthly to the Revenue Sharing Trust Fund for Counties pursuant to s. 218.215.
- 5. After the distributions under subparagraphs 1., 2., and 3., 1.3653 percent of the available proceeds shall be transferred monthly to the Revenue Sharing Trust Fund for Municipalities pursuant to s. 218.215. If the total revenue to be distributed pursuant to this subparagraph is at least as great as the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, no municipality shall receive less than the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000. If the total proceeds to be distributed are less than the amount received in combination from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, each municipality shall receive an amount proportionate to the amount it was due in state fiscal year 1999-2000.

6. Of the remaining proceeds:

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- 1477 In each fiscal year, the sum of \$29,915,500 shall be 1478 divided into as many equal parts as there are counties in the 1479 state, and one part shall be distributed to each county. The 1480 distribution among the several counties must begin each fiscal 1481 year on or before January 5th and continue monthly for a total 1482 of 4 months. If a local or special law required that any moneys 1483 accruing to a county in fiscal year 1999-2000 under the then-1484 existing provisions of s. 550.135 be paid directly to the 1485 district school board, special district, or a municipal 1486 government, such payment must continue until the local or 1487 special law is amended or repealed. The state covenants with 1488 holders of bonds or other instruments of indebtedness issued by 1489 local governments, special districts, or district school boards 1490 before July 1, 2000, that it is not the intent of this 1491 subparagraph to adversely affect the rights of those holders or 1492 relieve local governments, special districts, or district school 1493 boards of the duty to meet their obligations as a result of 1494 previous pledges or assignments or trusts entered into which 1495 obligated funds received from the distribution to county 1496 governments under then-existing s. 550.135. This distribution 1497 specifically is in lieu of funds distributed under s. 550.135 1498 before July 1, 2000.
 - b. The department shall distribute \$166,667 monthly to each applicant certified as a facility for a new or retained

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professional sports franchise pursuant to <u>former</u> s. 288.1162. Up to \$41,667 shall be distributed monthly by the department to each certified applicant as defined in <u>former</u> s. 288.11621 for a facility for a spring training franchise. However, not more than \$416,670 may be distributed monthly in the aggregate to all certified applicants for facilities for spring training franchises. Distributions begin 60 days after such certification and continue for not more than 30 years, except as otherwise provided in <u>former</u> s. 288.11621. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided in <u>former</u> s. 288.1162(5) or <u>former</u> s. 288.11621(3).

- c. Beginning 30 days after notice by the Department of Economic Opportunity to the Department of Revenue that an applicant has been certified as the professional golf hall of fame pursuant to s. 288.1168 and is open to the public, \$166,667 shall be distributed monthly, for up to 300 months, to the applicant.
- d. Beginning 30 days after notice by the Department of Economic Opportunity to the Department of Revenue that the applicant has been certified as the International Game Fish Association World Center facility pursuant to s. 288.1169, and the facility is open to the public, \$83,333 shall be distributed monthly, for up to 168 months, to the applicant. This

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distribution is subject to reduction pursuant to s. 288.1169.

d.e. The department shall distribute up to \$83,333 monthly to each certified applicant as defined in <u>former</u> s. 288.11631 for a facility used by a single spring training franchise, or up to \$166,667 monthly to each certified applicant as defined in <u>former</u> s. 288.11631 for a facility used by more than one spring training franchise. Monthly distributions begin 60 days after such certification or July 1, 2016, whichever is later, and continue for not more than 20 years to each certified applicant as defined in <u>former</u> s. 288.11631 for a facility used by a single spring training franchise or not more than 25 years to each certified applicant as defined in <u>former</u> s. 288.11631 for a facility used by more than one spring training franchise. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided in former s. 288.11631(3).

 $\underline{\text{e.f.}}$ The Department shall distribute \$15,333 monthly to the State Transportation Trust Fund.

 $\underline{\text{f.g.}}$ (I) On or before July 25, 2021, August 25, 2021, and September 25, 2021, the department shall distribute \$324,533,334 in each of those months to the Unemployment Compensation Trust Fund, less an adjustment for refunds issued from the General Revenue Fund pursuant to s. 443.131(3)(e)3. before making the distribution. The adjustments made by the department to the total distributions shall be equal to the total refunds made

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pursuant to s. 443.131(3)(e)3. If the amount of refunds to be subtracted from any single distribution exceeds the distribution, the department may not make that distribution and must subtract the remaining balance from the next distribution.

- (II) Beginning July 2022, and on or before the 25th day of each month, the department shall distribute \$90 million monthly to the Unemployment Compensation Trust Fund.
- (III) If the ending balance of the Unemployment Compensation Trust Fund exceeds \$4,071,519,600 on the last day of any month, as determined from United States Department of the Treasury data, the Office of Economic and Demographic Research shall certify to the department that the ending balance of the trust fund exceeds such amount.
- (IV) This sub-subparagraph is repealed, and the department shall end monthly distributions under sub-sub-subparagraph (II), on the date the department receives certification under sub-sub-subparagraph (III).
- 7. All other proceeds must remain in the General Revenue Fund.
- Section 29. Subsection (2) of section 218.61, Florida Statutes, is amended to read:
- 218.61 Local government half-cent sales tax; designated proceeds; trust fund.—
- 1574 (2) Money remitted by a sales tax dealer located within 1575 the county and transferred into the Local Government Half-cent

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Sales Tax Clearing Trust Fund shall be earmarked for distribution to the governing body of that county and of each municipality within that county. Such distributions shall be made after funding is provided pursuant to s. 218.64(3), if applicable. Such moneys shall be known as the "local government half-cent sales tax."

Section 30. Subsection (3) of section 218.64, Florida Statutes, is amended to read:

218.64 Local government half-cent sales tax; uses; limitations.—

- (3) Subject to ordinances enacted by the majority of the members of the county governing authority and by the majority of the members of the governing authorities of municipalities representing at least 50 percent of the municipal population of such county, counties may use up to \$3 million annually of the local government half-cent sales tax allocated to that county for any of the following purposes:
- (a) Funding a certified applicant as a facility for a new or retained professional sports franchise under <u>former</u> s.

 288.1162 or a certified applicant as defined in <u>former</u> s.

 288.11621 for a facility for a spring training franchise. It is the Legislature's intent that the provisions of s. 288.1162, including, but not limited to, the evaluation process by the Department of Economic Opportunity except for the limitation on the number of certified applicants or facilities as provided in

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that section and the restrictions set forth in s. 288.1162(8), shall apply to an applicant's facility to be funded by local government as provided in this subsection.

(b) Funding a certified applicant as a "motorsport entertainment complex," as provided for in <u>former</u> s. 288.1171. Funding for each franchise or motorsport complex shall begin 60 days after certification and shall continue for not more than 30 years.

Section 31. Subsection (8) of section 220.02, Florida Statutes, is amended to read:

220.02 Legislative intent.-

(8) It is the intent of the Legislature that credits against either the corporate income tax or the franchise tax be applied in the following order: those enumerated in s. 631.828, those enumerated in <u>former</u> s. 220.191, those enumerated in s. 220.181, those enumerated in s. 220.183, those enumerated in s. 220.182, those enumerated in s. 220.1895, those enumerated in s. 220.1895, those enumerated in s. 220.184, those enumerated in s. 220.186, those enumerated in s. 220.1845, those enumerated in s. 220.19, those enumerated in s. 220.185, those enumerated in s. 220.1875, those enumerated in s. 220.1876, those enumerated in s. 220.1877, those enumerated in s. 220.193, those enumerated in <u>former</u> s. 288.9916, those enumerated in <u>former</u> s. 220.1899, those enumerated in s. 220.194, those enumerated in s. 220.196, those enumerated in s. 220.198, and those enumerated in s.

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1626 220.1915.

Section 32. Paragraph (a) of subsection (1) of section

220.13, Florida Statutes, is amended to read:

220.13 "Adjusted federal income" defined.-

- (1) The term "adjusted federal income" means an amount equal to the taxpayer's taxable income as defined in subsection (2), or such taxable income of more than one taxpayer as provided in s. 220.131, for the taxable year, adjusted as follows:
- (a) Additions.—There shall be added to such taxable income:
- 1.a. The amount of any tax upon or measured by income, excluding taxes based on gross receipts or revenues, paid or accrued as a liability to the District of Columbia or any state of the United States which is deductible from gross income in the computation of taxable income for the taxable year.
- b. Notwithstanding sub-subparagraph a., if a credit taken under s. 220.1875, s. 220.1876, or s. 220.1877 is added to taxable income in a previous taxable year under subparagraph 11. and is taken as a deduction for federal tax purposes in the current taxable year, the amount of the deduction allowed shall not be added to taxable income in the current year. The exception in this sub-subparagraph is intended to ensure that the credit under s. 220.1875, s. 220.1876, or s. 220.1877 is added in the applicable taxable year and does not result in a

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1651 duplicate addition in a subsequent year.

- 2. The amount of interest which is excluded from taxable income under s. 103(a) of the Internal Revenue Code or any other federal law, less the associated expenses disallowed in the computation of taxable income under s. 265 of the Internal Revenue Code or any other law, excluding 60 percent of any amounts included in alternative minimum taxable income, as defined in s. 55(b)(2) of the Internal Revenue Code, if the taxpayer pays tax under s. 220.11(3).
- 3. In the case of a regulated investment company or real estate investment trust, an amount equal to the excess of the net long-term capital gain for the taxable year over the amount of the capital gain dividends attributable to the taxable year.
- 4. That portion of the wages or salaries paid or incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year under s. 220.181. This subparagraph shall expire on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.
- 5. That portion of the ad valorem school taxes paid or incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year under s. 220.182. This subparagraph shall expire on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.
- 6. The amount taken as a credit under s. 220.195 which is deductible from gross income in the computation of taxable

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1676 income for the taxable year.

- 7. That portion of assessments to fund a guaranty association incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year.
- 8. In the case of a nonprofit corporation which holds a pari-mutuel permit and which is exempt from federal income tax as a farmers' cooperative, an amount equal to the excess of the gross income attributable to the pari-mutuel operations over the attributable expenses for the taxable year.
- 9. The amount taken as a credit for the taxable year under s. 220.1895.
- 10. Up to nine percent of the eligible basis of any designated project which is equal to the credit allowable for the taxable year under s. 220.185.
- 11. Any amount taken as a credit for the taxable year under s. 220.1875, s. 220.1876, or s. 220.1877. The addition in this subparagraph is intended to ensure that the same amount is not allowed for the tax purposes of this state as both a deduction from income and a credit against the tax. This addition is not intended to result in adding the same expense back to income more than once.
- 12. The amount taken as a credit for the taxable year under s. 220.193.
- 1699 13. Any portion of a qualified investment, as defined in
 1700 s. 288.9913, which is claimed as a deduction by the taxpayer and

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1701	taken as a credit against income tax pursuant to s. 288.9916.
1702	14. The costs to acquire a tax credit pursuant to s.
1703	288.1254(5) that are deducted from or otherwise reduce federal
1704	taxable income for the taxable year.
1705	13.15. The amount taken as a credit for the taxable year
1706	pursuant to s. 220.194.
1707	14.16. The amount taken as a credit for the taxable year
1708	under s. 220.196. The addition in this subparagraph is intended
1709	to ensure that the same amount is not allowed for the tax
1710	purposes of this state as both a deduction from income and a
1711	credit against the tax. The addition is not intended to result
1712	in adding the same expense back to income more than once.
1713	15.17. The amount taken as a credit for the taxable year
1714	pursuant to s. 220.198.
1715	16.18. The amount taken as a credit for the taxable year
1716	pursuant to s. 220.1915.
1717	Section 33. Paragraph (c) of subsection (1) of section
1718	220.183, Florida Statutes, is amended to read:
1719	220.183 Community contribution tax credit
1720	(1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
1721	CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
1722	SPENDING
1723	(c) The total amount of tax credit which may be granted
1724	for all programs approved under this section and $\underline{\text{ss.}}$
1725	212.08(5)(o) and 624.5105 ss. 212.08(5)(p) and 624.5105 is \$14.5

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million in the 2022-2023 fiscal year and in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs as defined in s. 420.0004 and homeownership opportunities for low-income households or very-low-income households as defined in s. 420.9071 and \$4.5 million in the 2022-2023 fiscal year and in each fiscal year thereafter for all other projects.

Section 34. Section 220.1895, Florida Statutes, is amended to read:

Job Tax Credit and Urban High-Crime Area
Job Tax Credit.—There shall be allowed a credit against the tax
imposed by this chapter amounts approved by the Department of
Economic Opportunity pursuant to the Rural Job Tax Credit
Program in s. 212.098 and the Urban High-Crime Area Job Tax
Credit Program in s. 212.097. A corporation that uses its credit
against the tax imposed by this chapter may not take the credit
against the tax imposed by chapter 212. If any credit granted
under this section is not fully used in the first year for which
it becomes available, the unused amount may be carried forward
for a period not to exceed 5 years. The carryover may be used in
a subsequent year when the tax imposed by this chapter for such
year exceeds the credit for such year under this section after
applying the other credits and unused credit carryovers in the
order provided in s. 220.02(8).

Section 35. <u>Section 220.1899</u>, Florida Statutes, is

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1751	repealed.
1752	Section 36. <u>Section 220.191, Florida Statutes, is</u>
1753	repealed.
1754	Section 37. Subsection (9) of section 220.194, Florida
1755	Statutes, is amended to read:
1756	220.194 Corporate income tax credits for spaceflight
1757	projects
1758	(9) ANNUAL REPORT.—Beginning in 2014, the Department of
1759	Economic Opportunity, in cooperation with Space Florida and the
1760	department, shall include in the annual incentives report
1761	required under <u>s. 288.0065</u> s. $\frac{288.907}{}$ a summary of activities
1762	relating to the Florida Space Business Incentives Act
1763	established under this section.
1764	Section 38. Subsection (1) and paragraph (a) of subsection
1765	(2) of section 220.196, Florida Statutes, are amended to read:
1766	220.196 Research and development tax credit
1767	(1) DEFINITIONS.—As used in this section, the term:
1768	(a) "Base amount" means the average of the business
1769	enterprise's qualified research expenses in this state allowed
1770	under 26 U.S.C. s. 41 for the 4 taxable years preceding the
1771	taxable year for which the credit is determined. The qualified
1772	research expenses taken into account in computing the base
1773	amount shall be determined on a basis consistent with the
1774	determination of qualified research expenses for the taxable

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CODING: Words stricken are deletions; words underlined are additions.

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year.

(b) "Business enterprise" means any corporation as defined in s. 220.03 which meets the definition of a target industry business as defined in paragraph (c) s. 288.106.

- (c) "Target industry business" means a corporate

 headquarters business or any business that is engaged in one of
 the target industries identified pursuant to the following
 criteria developed by the Department of Economic Opportunity:
- 1. Future growth.—The industry forecast indicates strong expectation for future growth in employment and output, according to the most recent available data. Special consideration shall be given to businesses that export goods to, or provide services in, international markets and businesses that replace domestic and international imports of goods or services.
- 2. Stability.—The industry is not subject to periodic layoffs, whether due to seasonality or sensitivity to volatile economic variables such as weather. The industry is also relatively resistant to recession, so that the demand for products of this industry is not typically subject to decline during an economic downturn.
- 3. High wage.—The industry pays relatively high wages compared to statewide or area averages.
- 4. Market and resource independent.—The industry business location is not dependent on markets or resources in the state as indicated by industry analysis, except for businesses in the

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renewable energy industry.

- 5. Industrial base diversification and strengthening.—The industry contributes toward expanding or diversifying the state's or area's economic base, as indicated by analysis of employment and output shares compared to national and regional trends. Special consideration shall be given to industries that strengthen regional economies by adding value to basic products or building regional industrial clusters as indicated by industry analysis. Special consideration shall also be given to the development of strong industrial clusters that include defense and homeland security businesses.
- 6. Positive economic impact.—The industry has strong positive economic impacts on or benefits to the state or regional economies. Special consideration shall be given to industries that facilitate the development of the state as a hub for domestic and global trade and logistics.

The term does not include any business engaged in retail industry activities; any electrical utility company as defined in s. 366.02(4); any phosphate or other solid minerals severance, mining, or processing operation; any oil or gas exploration or production operation; or any business subject to regulation by the Division of Hotels and Restaurants of the Department of Business and Professional Regulation. Any business within NAICS code 5611 or 5614, office administrative services

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and business support services, respectively, may be considered a

target industry business only after the local governing body and the Department of Economic Opportunity determine that the community in which the business may locate has conditions affecting the fiscal and economic viability of the local community or area, including, but not limited to, low per capita income, high unemployment, high underemployment, and a lack of year-round stable employment opportunities, and such conditions may be improved by the business locating in such community. By January 1 of every 3rd year, beginning January 1, 2011, the Department of Economic Opportunity, in consultation with economic development organizations, the State University System, local governments, employee and employer organizations, market analysts, and economists, shall review and, as appropriate, revise the list of target industries and submit the list to the Governor, the President of the Senate, and the Speaker of the House of Representatives. (d) (c) "Qualified research expenses" means research expenses qualifying for the credit under 26 U.S.C. s. 41 for inhouse research expenses incurred in this state or contract research expenses incurred in this state. The term does not

(2) TAX CREDIT.

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(a) As provided in this section, a business enterprise is

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expenses that do not qualify for a credit under 26 U.S.C. s. 41.

include research conducted outside this state or research

eligible for a credit against the tax imposed by this chapter if it:

- 1. Has qualified research expenses in this state in the taxable year exceeding the base amount;
- 2. Claims and is allowed a research credit for such qualified research expenses under 26 U.S.C. s. 41 for the same taxable year as subparagraph 1.; and
- 3. Is a qualified target industry business as defined in paragraph (c) s. 288.106(2)(n). Only qualified target industry businesses in the manufacturing, life sciences, information technology, aviation and aerospace, homeland security and defense, cloud information technology, marine sciences, materials science, and nanotechnology industries may qualify for a tax credit under this section. A business applying for a credit pursuant to this section shall include a letter from the Department of Economic Opportunity certifying whether the business meets the requirements of this subparagraph with its application for credit. The Department of Economic Opportunity shall provide such a letter upon receiving a request.

Section 39. Section 272.11, Florida Statutes, is amended to read:

272.11 Capitol information center.—The Department of

Economic Opportunity Enterprise Florida, Inc., shall establish,
maintain, and operate a Capitol information center somewhere
within the area of the Capitol Center and employ personnel or

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1876 enter into contracts to maintain same.

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Section 40. Paragraph (f) of subsection (1) of section 287.0947, Florida Statutes, is amended to read:

287.0947 Florida Advisory Council on Small and Minority Business Development; creation; membership; duties.—

(1)The Secretary of Management Services may create the Florida Advisory Council on Small and Minority Business Development with the purpose of advising and assisting the secretary in carrying out the secretary's duties with respect to minority businesses and economic and business development. It is the intent of the Legislature that the membership of such council include practitioners, laypersons, financiers, and others with business development experience who can provide invaluable insight and expertise for this state in the diversification of its markets and networking of business opportunities. The council shall initially consist of 19 persons, each of whom is or has been actively engaged in small and minority business development, either in private industry, in governmental service, or as a scholar of recognized achievement in the study of such matters. Initially, the council shall consist of members representing all regions of the state and shall include at least one member from each group identified within the definition of "minority person" in s. 288.703(4), considering also gender and nationality subgroups, and shall consist of the following:

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1901	(f) A member from the Department of Economic Opportunity
1902	board of directors of Enterprise Florida, Inc.
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1904	A candidate for appointment may be considered if eligible to be
1905	certified as an owner of a minority business enterprise, or if
1906	otherwise qualified under the criteria above. Vacancies may be
1907	filled by appointment of the secretary, in the manner of the
1908	original appointment.
1909	Section 41. Paragraph (e) of subsection (1) of section
1910	287.137, Florida Statutes, is amended to read:
1911	287.137 Antitrust violations; denial or revocation of the
1912	right to transact business with public entities; denial of
1913	economic benefits
1914	(1) As used in this section, the term:
1915	(e) "Economic incentives" means state grants, cash grants,
1916	tax exemptions, tax refunds, tax credits, state funds, and other
1917	state incentives under chapter 288 or administered by \underline{the}
1918	Department of Economic Opportunity Enterprise Florida, Inc.
1919	Section 42. Subsections (2) and (4) of section 288.0001,
1920	Florida Statutes, are amended to read:
1921	288.0001 Economic Development Programs Evaluation.—The
1922	Office of Economic and Demographic Research and the Office of
1923	Program Policy Analysis and Government Accountability (OPPAGA)
1924	shall develop and present to the Governor, the President of the

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Senate, the Speaker of the House of Representatives, and the

1926	chairs of the legislative appropriations committees the Economic
1927	Development Programs Evaluation.
1928	(2) The Office of Economic and Demographic Research and
1929	OPPAGA shall provide a detailed analysis of economic development
1930	programs as provided in the following schedule:
1931	(a) By January 1, 2014, and every 3 years thereafter, an
1932	analysis of the following:
1933	1. The capital investment tax credit established under s.
1934	220.191.
1935	2. The qualified target industry tax refund established
1936	under s. 288.106.
1937	3. The brownfield redevelopment bonus refund established
1938	under s. 288.107.
1939	4. High-impact business performance grants established
1940	under s. 288.108.
1941	5. The Quick Action Closing Fund established under s.
1942	288.1088.
1943	6. The Innovation Incentive Program established under s.
1944	288.1089.
1945	1.7. Enterprise Zone Program incentives established under
1946	ss. 212.08(5) and <u>(14) (15)</u> , 212.096, 220.181, and 220.182.
1947	2.8. The New Markets Development Program established under
1948	ss. 288.991-288.9922.
1949	(b) By January 1, 2015, and every 3 years thereafter, an

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analysis of the following:

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1951	1. The entertainment industry financial incentive program
1952	established under s. 288.1254.
1953	2. The entertainment industry sales tax exemption program
1954	established under s. 288.1258.
1955	1.3. VISIT Florida and its programs established or funded
1956	under ss. 288.122, 288.1226, 288.12265, and 288.124.
1957	2.4. The Florida Sports Foundation and related programs
1958	established under ss. 288.1162, 288.11621, 288.1166, 288.1167,
1959	and 288.1168 , 288.1169, and 288.1171 .
1960	(c) By January 1, 2016, and every 3 years thereafter, an
1961	analysis of the following:
1962	1. The qualified defense contractor and space flight
1963	business tax refund program established under s. 288.1045.
1964	1.2. The tax exemption for semiconductor, defense, or
1965	space technology sales established under <u>s. 212.08(5)(i)</u> $s.$
1966	212.08(5)(j) .
1967	2.3. The Military Base Protection Program established
1968	under s. 288.980.
1969	3.4. The Quick Response Training Program established under
1970	s. 288.047.
1971	4.5. The Incumbent Worker Training Program established
1972	under s. 445.003.
1973	5.6. International trade and business development programs
1974	established or funded under s. 288.826.

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(d) By January 1, 2019, and every 3 years thereafter, an

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analysis of the grant and entrepreneur initiative programs established under s. 295.22(3)(d) and (e).

- (4) Pursuant to the schedule established in subsection (2), OPPAGA shall evaluate each program over the previous 3 years for its effectiveness and value to the taxpayers of this state and include recommendations on each program for consideration by the Legislature. The analysis may include relevant economic development reports or analyses prepared by the department of Economic Opportunity, Enterprise Florida, Inc., or local or regional economic development organizations, interviews with the parties involved, or any other relevant data.
- Section 43. <u>Section 288.001, Florida Statutes, is</u> repealed.
- Section 44. Subsections (3) and (6) of section 288.012, Florida Statutes, are amended to read:
- 288.012 State of Florida international offices.—The Legislature finds that the expansion of international trade and tourism is vital to the overall health and growth of the economy of this state. This expansion is hampered by the lack of technical and business assistance, financial assistance, and information services for businesses in this state. The Legislature finds that these businesses could be assisted by providing these services at State of Florida international offices. The Legislature further finds that the accessibility

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and provision of services at these offices can be enhanced through cooperative agreements or strategic alliances between private businesses and state, local, and international governmental entities.

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- department Enterprise Florida, Inc., a complete and detailed report on its activities and accomplishments during the previous fiscal year. for inclusion in the annual report required under s. 288.906. In the format and by the annual date prescribed by Enterprise Florida, Inc., The report must set forth information on:
 - (a) The number of Florida companies assisted.
- (b) The number of inquiries received about investment opportunities in this state.
 - (c) The number of trade leads generated.
 - (d) The number of investment projects announced.
- (e) The estimated U.S. dollar value of sales confirmations.
 - (f) The number of representation agreements.
 - (g) The number of company consultations.
- (h) Barriers or other issues affecting the effective operation of the office.
- (i) Changes in office operations which are planned for the current fiscal year.
 - (j) Marketing activities conducted.

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(k)	Strate	gic	alliance	es	formed	with	organizations	in	the
country	in	which	the	office	is	locate	ed.			

(1)Activities conducted with Florida's other international offices.

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- Any other information that the office believes would contribute to an understanding of its activities.
- (6) The department is authorized to make and to enter into contracts with Enterprise Florida, Inc., to carry out the provisions of this section. The authority, duties, and exemptions provided in this section apply to Enterprise Florida, Inc., to the same degree and subject to the same conditions as applied to the department. To the greatest extent possible, such contracts shall include provisions for cooperative agreements or strategic alliances between private businesses and state, international, and local governmental entities to operate international offices.
- Section 45. <u>Section 288.017</u>, Florida Statutes, is repealed.
- Section 46. Subsection (4) of section 288.018, Florida Statutes, is amended to read:
 - Regional Rural Development Grants Program. -
- The department may expend up to \$750,000 each fiscal year from funds appropriated to the Rural Community Development Revolving Loan Fund for the purposes outlined in this section.
- The department may contract with Enterprise Florida, Inc., for

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the administration of the purposes specified in this section.

Funds released to Enterprise Florida, Inc., for this purpose shall be released quarterly and shall be calculated based on the applications in process.

Section 47. Subsections (1), (9), and (10) of section 288.047, Florida Statutes, are amended, to read:

288.047 Quick-response training for economic development.-

- (1) The Quick-Response Training Program is created to meet the workforce-skill needs of existing, new, and expanding industries. The program shall be administered by CareerSource Florida, Inc., in conjunction with Enterprise Florida, Inc., and the Department of Education. CareerSource Florida, Inc., shall adopt guidelines for the administration of this program, shall provide technical services, and shall identify businesses that seek services through the program. CareerSource Florida, Inc., may contract with Enterprise Florida, Inc., or administer this program directly, if it is determined that such an arrangement maximizes the amount of the Quick Response grant going to direct services.
- (9) Notwithstanding any other provision of law, eligible matching contributions received under this section from the Quick-Response Training Program may be counted toward the private sector support of Enterprise Florida, Inc., under s. 288.904.
 - (10) CareerSource Florida, Inc., and Enterprise Florida,

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Inc., shall coordinate and cooperate in administering this section so that any division of responsibility between the two organizations which relates to marketing or administering the Quick-Response Training Program is not apparent to a business that inquires about or applies for funding under this section. A business shall be provided with a single point of contact for information and assistance.

Section 48. Subsections (1) and (4) of section 288.061, Florida Statutes, are amended to read:

288.061 Economic development incentive application process.—

(1) Upon receiving a submitted economic development incentive application, the Division of Strategic Business

Development of the department of Economic Opportunity and designated staff of Enterprise Florida, Inc., shall review the application to ensure that the application is complete, whether and what type of state and local permits may be necessary for the applicant's project, whether it is possible to waive such permits, and what state incentives and amounts of such incentives may be available to the applicant. The department shall recommend to the Secretary of Economic Opportunity to approve or disapprove an applicant business. If review of the application demonstrates that the application is incomplete, the secretary shall notify the applicant business within the first 5 business days after receiving the application.

(4) The department shall validate contractor performance and report such validation in the annual incentives report required under s. $288.0065 \cdot \frac{288.907}{5}$.

Section 49. Subsection (5) of section 288.0655, Florida Statutes, is renumbered as subsection (4), and paragraph (e) of subsection (2) and subsection (3) and present subsection (4) of that section are amended, to read:

288.0655 Rural Infrastructure Fund.-

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To enable local governments to access the resources available pursuant to s. $403.973(17) \frac{\text{s. } 403.973(18)}{\text{s. } 403.973(18)}$, the department may award grants for surveys, feasibility studies, and other activities related to the identification and preclearance review of land which is suitable for preclearance review. Authorized grants under this paragraph may not exceed \$75,000 each, except in the case of a project in a rural area of opportunity, in which case the grant may not exceed \$300,000. Any funds awarded under this paragraph must be matched at a level of 50 percent with local funds, except that any funds awarded for a project in a rural area of opportunity must be matched at a level of 33 percent with local funds. If an application for funding is for a catalyst site, as defined in s. 288.0656, the requirement for local match may be waived pursuant to the process in s. 288.06561. In evaluating applications under this paragraph, the department shall consider the extent to

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which the application seeks to minimize administrative and consultant expenses.

- Florida, Inc., the Florida Tourism Industry Marketing
 Corporation, the Department of Environmental Protection, and the
 Florida Fish and Wildlife Conservation Commission, as
 appropriate, shall review and certify applications pursuant to
 s. 288.061. The review shall include an evaluation of the
 economic benefit of the projects and their long-term viability.
 The department shall have final approval for any grant under
 this section.
- (4) By September 1, 2021, the department shall, in consultation with the organizations listed in subsection (3), and other organizations, reevaluate existing guidelines and criteria governing submission of applications for funding, review and evaluation of such applications, and approval of funding under this section. The department shall consider factors including, but not limited to, the project's potential for enhanced job creation or increased capital investment, the demonstration and level of local public and private commitment, whether the project is located in a community development corporation service area, or in an urban high-crime area as designated under s. 212.097, the unemployment rate of the county in which the project would be located, and the poverty rate of the community.

2151	Section 50. Paragraph (a) of subsection (6) and paragraphs
2152	(a) and (c) of subsection (7) of section 288.0656, Florida
2153	Statutes, are amended to read:
2154	288.0656 Rural Economic Development Initiative
2155	(6)(a) By August 1 of each year, the head of each of the
2156	following agencies and organizations shall designate a deputy
2157	secretary or higher-level staff person from within the agency or
2158	organization to serve as the REDI representative for the agency
2159	or organization:
2160	1. The Department of Transportation.
2161	2. The Department of Environmental Protection.
2162	3. The Department of Agriculture and Consumer Services.
2163	4. The Department of State.
2164	5. The Department of Health.
2165	6. The Department of Children and Families.
2166	7. The Department of Corrections.
2167	8. The Department of Education.
2168	9. The Department of Juvenile Justice.
2169	10. The Fish and Wildlife Conservation Commission.
2170	11. Each water management district.
2171	12. Enterprise Florida, Inc.
2172	12.13. CareerSource Florida, Inc.
2173	<u>13.</u> ^{14.} VISIT Florida.
2174	14.15. The Florida Regional Planning Council Association.
2175	15 16 The Agency for Health Care Administration

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2176 16.17. The Institute of Food and Agricultural Sciences 2177 (IFAS).

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An alternate for each designee shall also be chosen, and the names of the designees and alternates shall be sent to the Secretary of Economic Opportunity.

2182 **(7)**

- REDI may recommend to the Governor up to three rural areas of opportunity. The Governor may by executive order designate up to three rural areas of opportunity which will establish these areas as priority assignments for REDI as well as to allow the Governor, acting through REDI, to waive criteria, requirements, or similar provisions of any economic development incentive. Such incentives shall include, but are not limited to, the Qualified Target Industry Tax Refund Program under s. 288.106, the Quick Response Training Program under s. 288.047, the Quick Response Training Program for participants in the welfare transition program under s. 288.047(8), transportation projects under s. 339.2821, redevelopment bonus refund under s. 288.107, and the rural job tax credit program under ss. 212.098 and 220.1895.
- Each rural area of opportunity may designate catalyst projects, provided that each catalyst project is specifically recommended by REDI, identified as a catalyst project by Enterprise Florida, Inc., and confirmed as a catalyst project by

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the department. All state agencies and departments shall use all available tools and resources to the extent permissible by law to promote the creation and development of each catalyst project and the development of catalyst sites.

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Section 51. Section 288.0658, Florida Statutes, is amended to read:

288.0658 Nature-based recreation; promotion and other assistance by Fish and Wildlife Conservation Commission. - The Florida Fish and Wildlife Conservation Commission is directed to assist Enterprise Florida, Inc.; the Florida Tourism Industry Marketing Corporation, doing business as VISIT Florida; convention and visitor bureaus, + tourist development councils, + economic development organizations, + and local governments through the provision of marketing advice, technical expertise, promotional support, and product development related to naturebased recreation and sustainable use of natural resources. In carrying out this responsibility, the Florida Fish and Wildlife Conservation Commission shall focus its efforts on fostering nature-based recreation in rural communities and regions encompassing rural communities. As used in this section, the term "nature-based recreation" means leisure activities related to the state's lands, waters, and fish and wildlife resources, including, but not limited to, wildlife viewing, fishing, hiking, canoeing, kayaking, camping, hunting, backpacking, and nature photography.

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Section 52. Subsection (6) of section 288.075, Florida 2227 Statutes, is amended to read:

288.075 Confidentiality of records.-

(6) ECONOMIC INCENTIVE PROGRAMS. -

- (a) The following information held by an economic development agency pursuant to the administration of an economic incentive program for qualified businesses is confidential and exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution for a period not to exceed the duration of the incentive agreement, including an agreement authorizing a tax refund or tax credit, or upon termination of the incentive agreement:
- 1. The percentage of the business's sales occurring outside this state and, for businesses applying under s.

 288.1045, the percentage of the business's gross receipts derived from Department of Defense contracts during the 5 years immediately preceding the date the business's application is submitted.
- 2. An individual employee's personal identifying information that is held as evidence of the achievement or nonachievement of the wage requirements of the tax refund, tax credit, or incentive agreement programs or of the job creation requirements of such programs.
 - 3. The amount of:
 - a. Taxes on sales, use, and other transactions paid

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2232	b. Corporate income caxes paid pursuant to chapter 220;
2253	c. Intangible personal property taxes paid pursuant to
2254	chapter 199;
2255	d. Insurance premium taxes paid pursuant to chapter 624;
2256	e. Excise taxes paid on documents pursuant to chapter 201;
2257	f. Ad valorem taxes paid, as defined in s. 220.03(1); or
2258	g. State communications services taxes paid pursuant to
2259	chapter 202.
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2261	However, an economic development agency may disclose in the
2262	annual incentives report required under <u>s. 288.0065</u> s. 288.907
2263	the aggregate amount of each tax identified in this subparagraph
2264	and paid by all businesses participating in each economic
2265	incentive program.

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pursuant to chapter 212;

- (b) $\frac{1}{1}$. The following information held by an economic development agency relating to a specific business participating in an economic incentive program is no longer confidential or exempt 180 days after a final project order for an economic incentive agreement is issued, until a date specified in the final project order, or if the information is otherwise disclosed, whichever occurs first:
 - 1.a. The name of the qualified business.
- 2274 $\underline{2.b.}$ The total number of jobs the business committed to create or retain.

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3.c. The total number of jobs created or retained by the

2211	business.
2278	4.d. Notwithstanding s. 213.053(2), the amount of tax
2279	refunds, tax credits, or incentives awarded to, claimed by, or,
2280	if applicable, refunded to the state by the business.
2281	5.e. The anticipated total annual wages of employees the
2282	business committed to hire or retain.
2283	2. For a business applying for certification under s.
2284	288.1045 which is based on obtaining a new Department of Defense
2285	contract, the total number of jobs expected and the amount of
2286	tax refunds claimed may not be released until the new Department
2287	of Defense contract is awarded.
2288	Section 53. Subsections (7) through (10) of section

Section 53. Subsections (7) through (10) of section 288.076, Florida Statutes, are renumbered as subsections (6) through (9), respectively, and paragraphs (a), (c), and (e) of subsection (1) and present subsections (6) and (7) of that section are amended, to read:

288.076 Return on investment reporting for economic development programs.—

- (1) As used in this section, the term:
- (a) "Jobs" means full-time equivalent positions, including, but not limited to, positions obtained from a temporary employment agency or employee leasing company or through a union agreement or coemployment under a professional employer organization agreement that result directly from a

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project in this state. The term does not include temporary construction jobs involved with the construction of facilities for the project or any jobs previously included in any application for tax refunds has the same meaning as provided in s. 288.106(2)(i).

- (c) "Project" means the creation of a new business or expansion of an existing business has the same meaning as provided in s. 288.106(2)(m).
- (e) "State investment" means any state grants, tax exemptions, tax refunds, tax credits, or other state incentives provided to a business under a program administered by the department, including the capital investment tax credit under s. 220.191.
- (6) Annually, the department shall publish information relating to the progress of Quick Action Closing Fund projects, including the average number of days between the date the department receives a completed application and the date on which the application is approved.
- (6)(7)(a) Within 48 hours after expiration of the period of confidentiality provided under s. 288.075, the department shall publish the contract or agreement described in s. 288.061, redacted to protect the participant business from disclosure of information that remains confidential or exempt by law.
- (b) Within 48 hours after submitting any report of findings and recommendations made pursuant to s. 288.106(7)(d)

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concerning a business's failure to complete a tax refund agreement pursuant to the tax refund program for qualified target industry businesses, the department shall publish such report.

Section 54. Section 288.095, Florida Statutes, is amended to read:

288.095 Economic Development Trust Fund.-

- (1) The Economic Development Trust Fund is created within the department of Economic Opportunity. Moneys deposited into the fund must be used only to support the authorized activities and operations of the department.
- (2) There is created, within the Economic Development Trust Fund, the Economic Development Incentives Account. The Economic Development Incentives Account consists of moneys appropriated to the account for purposes of the tax incentives programs formerly authorized under ss. 288.1045 and 288.106, and local financial support provided under former ss. 288.1045 and 288.106. Moneys in the Economic Development Incentives Account shall be subject to the provisions of s. 216.301(1)(a).
- (3)(a) The department may approve applications for certification pursuant to ss. 288.1045(3) and 288.106. However, The total state share of tax refund payments may not exceed \$35 million.
- (b) The total amount of tax refund claims approved for payment by the department based on actual project performance

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may not exceed the amount appropriated to the Economic Development Incentives Account for such purposes for the fiscal year. Claims for tax refunds under former ss. 288.1045 and 288.106 shall be paid in the order the claims are approved by the department. In the event the Legislature does not appropriate an amount sufficient to satisfy the tax refunds under former ss. 288.1045 and 288.106 in a fiscal year, the department shall pay the tax refunds from the appropriation for the following fiscal year. By March 1 of each year, the department shall notify the legislative appropriations committees of the Senate and House of Representatives of any anticipated shortfall in the amount of funds needed to satisfy claims for tax refunds from the appropriation for the current fiscal year.

- (c) Moneys in the Economic Development Incentives Account may be used only to pay tax refunds and make other payments on agreements executed prior to July 1, 2023, authorized under former s. 288.1045, s. 288.106, or s. 288.107.
- (d) The department may adopt rules necessary to carry out the provisions of this subsection, including rules providing for the use of moneys in the Economic Development Incentives Account and for the administration of the Economic Development Incentives Account.
- Section 55. Subsection (2) and paragraph (c) of subsection (3) of section 288.101, Florida Statutes, are amended to read:

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288.101 Florida Job Growth Grant Fund.-

- (2) The department and Enterprise Florida, Inc., may identify projects, solicit proposals, and make funding recommendations to the Governor, who is authorized to approve:
- (a) State or local public infrastructure projects to promote economic recovery in specific regions of the state, economic diversification, or economic enhancement in a targeted industry.
- (b) Infrastructure funding to accelerate the rehabilitation of the Herbert Hoover Dike. The department or the South Florida Water Management District may enter into agreements, as necessary, with the United States Army Corps of Engineers to implement this paragraph.
- (b)(c) Workforce training grants to support programs at state colleges and state technical centers that provide participants with transferable, sustainable workforce skills applicable to more than a single employer, and for equipment associated with these programs. The department shall work with CareerSource Florida, Inc., to ensure programs are offered to the public based on criteria established by the state college or state technical center and do not exclude applicants who are unemployed or underemployed.
 - (3) For purposes of this section:
- (c) "Targeted industry" means any industry identified in the most recent list provided to the Governor, the President of

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2401	the Senate, and the Speaker of the house of Representatives in
2402	accordance with $s. 196.012(11)$ $s. 288.106(2)(q)$.
2403	Section 56. <u>Section 288.1045</u> , Florida Statutes, is
2404	repealed.
2405	Section 57. Section 288.106, Florida Statutes, is
2406	repealed.
2407	Section 58. <u>Section 288.107, Florida Statutes, is</u>
2408	repealed.
2409	Section 59. <u>Section 288.108</u> , Florida Statutes, is
2410	repealed.
2411	Section 60. <u>Section 288.1081</u> , Florida Statutes, is
2412	repealed.
2413	Section 61. <u>Section 288.1082</u> , Florida Statutes, is
2414	repealed.
2415	Section 62. <u>Section 288.1088</u> , Florida Statutes, is
2416	repealed.
2417	Section 63. <u>Section 288.1089</u> , Florida Statutes, is
2418	repealed.
2419	Section 64. Section 288.111, Florida Statutes, is amended
2420	to read:
2421	288.111 Information concerning local manufacturing
2422	development programs.—The department shall develop materials
2423	that identify each local government that establishes a local
2424	manufacturing development program under s. 163.3252. The
2425	materials, which the department may elect to develop and

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2426	maintain in electronic format or in any other format deemed by
2427	the department to provide public access, must be updated at
2428	least annually. Enterprise Florida, Inc., shall, and other State
2429	agencies may, distribute the materials to prospective, new,
2430	expanding, and relocating businesses seeking to conduct business
2431	in this state.
2432	Section 65. Section 288.1162, Florida Statutes, is
2433	repealed.
2434	Section 66. Section 288.11621, Florida Statutes, is
2435	repealed.
2436	Section 67. Section 288.11631, Florida Statutes, is
2437	repealed.
2438	Section 68. <u>Section 288.1169</u> , Florida Statutes, is
2439	repealed.
2440	Section 69. <u>Section 288.1171, Florida Statutes, is</u>
2441	repealed.
2442	Section 70. Section 288.122, Florida Statutes, is amended
2443	to read:
2444	288.122 Tourism Promotional Trust Fund.—There is created
2445	within the department the Tourism Promotional Trust Fund. Moneys
2446	deposited in the Tourism Promotional Trust Fund shall only be
2447	used to support the authorized activities and operations and the
2448	tourism promotion and marketing activities, services, functions,
2449	and programs administered by the department Enterprise Florida,
2450	Inc through a contract with the direct-support organization

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2451 created under s. 288.1226.

Section 71. Subsections (2), (3), and (4), paragraphs (a), (c), (g), (h), (i), and (k) of subsection (5), and subsections (7) and (8) of section 288.1226, Florida Statutes, are amended to read:

288.1226 Florida Tourism Industry Marketing Corporation; use of property; board of directors; duties; audit.—

- (2) ESTABLISHMENT.—The Florida Tourism Industry Marketing Corporation is a direct-support organization of the department Enterprise Florida, Inc.
- (a) The Florida Tourism Industry Marketing Corporation is a corporation not for profit, as defined in s. 501(c)(6) of the Internal Revenue Code of 1986, as amended, that is incorporated under the provisions of chapter 617 and approved by the Department of State.
- (b) The corporation is organized and operated exclusively to request, receive, hold, invest, and administer property and to manage and make expenditures for the operation of the activities, services, functions, and programs of this state which relate to the statewide, national, and international promotion and marketing of tourism.
- (c)1. The corporation is not an agency for the purposes of chapters 120, 216, and 287; ss. 255.21, 255.25, and 255.254, relating to leasing of buildings; ss. 283.33 and 283.35, relating to bids for printing; s. 215.31; and parts I, II, and

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IV-VIII of chapter 112. However, the corporation shall comply with the per diem and travel expense provisions of s. 112.061.

- 2. It is not a violation of s. 112.3143(2) or (4) for the officers or members of the board of directors of the corporation to:
- a. Vote on the 4-year marketing plan required under s. 288.923 or vote on any individual component of or amendment to the plan.
- b. Participate in the establishment or calculation of payments related to the private match requirements of subsection (6). The officer or member must file an annual disclosure describing the nature of his or her interests or the interests of his or her principals, including corporate parents and subsidiaries of his or her principal, in the private match requirements. This annual disclosure requirement satisfies the disclosure requirement of s. 112.3143(4). This disclosure must be placed on the corporation's website or included in the minutes of each meeting of the corporation's board of directors at which the private match requirements are discussed or voted upon.
- (d) The corporation is subject to the provisions of chapter 119, relating to public meetings, and those provisions of chapter 286 relating to public meetings and records.
- (3) USE OF PROPERTY.—<u>The department</u> Enterprise Florida, Inc.:

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(a) Is authorized to permit the use of property and facilities of the department Enterprise Florida, Inc., by the corporation, subject to the provisions of this section.

- (b) Shall prescribe conditions with which the corporation must comply in order to use property and facilities of the department Enterprise Florida, Inc. Such conditions shall provide for budget and audit review and for oversight by the department Enterprise Florida, Inc.
- (c) May not permit the use of property and facilities of the department Enterprise Florida, Inc., if the corporation does not provide equal employment opportunities to all persons, regardless of race, color, national origin, sex, age, or religion.
- (4) BOARD OF DIRECTORS.—The board of directors of the corporation shall be composed of 31 tourism—industry—related members, appointed by Enterprise Florida, Inc., in conjunction with the department. Board members shall serve without compensation, but are entitled to receive reimbursement for per diem and travel expenses pursuant to s. 112.061. Such expenses must be paid out of funds of the corporation.
- (a) The board shall consist of 16 members, appointed in such a manner as to equitably represent all geographic areas of the state, with no fewer than two members from any of the following regions:
 - 1. Region 1, composed of Bay, Calhoun, Escambia, Franklin,

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2526 Gadsden, Gulf, Holmes, Jackson, Jefferson, Leon, Liberty, 2527 Okaloosa, Santa Rosa, Wakulla, Walton, and Washington Counties.

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- 2. Region 2, composed of Alachua, Baker, Bradford, Clay, Columbia, Dixie, Duval, Flagler, Gilchrist, Hamilton, Lafayette, Levy, Madison, Marion, Nassau, Putnam, St. Johns, Suwannee, Taylor, and Union Counties.
- Region 3, composed of Brevard, Indian River, Lake, 2533 Okeechobee, Orange, Osceola, St. Lucie, Seminole, Sumter, and Volusia Counties.
 - Region 4, composed of Citrus, Hernando, Hillsborough, Manatee, Pasco, Pinellas, Polk, and Sarasota Counties.
 - Region 5, composed of Charlotte, Collier, DeSoto, Glades, Hardee, Hendry, Highlands, and Lee Counties.
 - Region 6, composed of Broward, Martin, Miami-Dade, Monroe, and Palm Beach Counties.
 - The 15 additional tourism-industry-related members shall include 1 representative from the statewide rental car industry; 7 representatives from tourist-related statewide associations, including those that represent hotels, campgrounds, county destination marketing organizations, museums, restaurants, retail, and attractions; 3 representatives from county destination marketing organizations; 1 representative from the cruise industry; 1 representative from an automobile and travel services membership organization that has at least 2.8 million members in Florida; 1 representative

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from the airline industry; and 1 representative from the space tourism industry, who will each serve for a term of 2 years.

- (5) POWERS AND DUTIES.—The corporation, in the performance of its duties:
- (a) May make and enter into contracts and assume such other functions as are necessary to carry out the provisions of the 4-year marketing plan required by s. 288.923, and the corporation's contract with the department Enterprise Florida, Inc., which are not inconsistent with this or any other provision of law. A proposed contract with a total cost of \$750,000 or more is subject to the notice and review procedures of s. 216.177. If the chair and vice chair of the Legislative Budget Commission, or the President of the Senate and the Speaker of the House of Representatives, timely advise the corporation in writing that such proposed contract is contrary to legislative policy and intent, the corporation may not execute such proposed contract. The corporation may not enter into multiple related contracts to avoid the requirements of this paragraph.
- - (g) Shall hire and establish salaries and personnel and

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employees as are necessary to carry out the provisions of the 4-year marketing plan and the corporation's contract with the department Enterprise Florida, Inc., which are not inconsistent with this or any other provision of law. However, an employee may not receive public compensation for employment that exceeds the salary and benefits authorized to be paid to the Governor. Any public payments of performance bonuses or severance pay to employees of the corporation are prohibited unless specifically authorized by law.

- (h) May adopt, change, amend, and repeal bylaws, not inconsistent with law or its articles of incorporation, for the administration of the provisions of the 4-year marketing plan and the corporation's contract with the department Enterprise Florida, Inc.
- (i) May conduct its affairs, carry on its operations, and have offices and exercise the powers granted by this act in any state, territory, district, or possession of the United States or any foreign country. Where feasible, appropriate, and recommended by the 4-year marketing plan developed by the Division of Tourism Marketing Promotion of the department Enterprise Florida, Inc., the corporation may collocate the programs of foreign tourism offices in cooperation with any foreign office operated by any agency of this state.
 - (k) May request or accept any grant, payment, or gift, of

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funds or property made by this state or by the United States or any department or agency thereof or by any individual, firm, corporation, municipality, county, or organization for any or all of the purposes of the 4-year marketing plan and the corporation's contract with the department Enterprise Florida, Inc., that are not inconsistent with this or any other provision of law. Such funds shall be deposited in a bank account established by the corporation's board of directors. The corporation may expend such funds in accordance with the terms and conditions of any such grant, payment, or gift, in the pursuit of its administration or in support of the programs it administers. The corporation shall separately account for the public funds and the private funds deposited into the corporation's bank account.

annual financial audit in accordance with s. 215.981. The annual audit report shall be submitted to the Auditor General; the Office of Program Policy Analysis and Government Accountability; Enterprise Florida, Inc.; and the department for review. The Office of Program Policy Analysis and Government Accountability; Enterprise Florida, Inc.; the department; and the Auditor General have the authority to require and receive from the corporation or from its independent auditor any detail or supplemental data relative to the operation of the corporation. The department shall annually certify whether the corporation is

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operating in a manner and achieving the objectives that are consistent with the policies and goals of the department

Enterprise Florida, Inc., and its long-range marketing plan. The identity of a donor or prospective donor to the corporation who desires to remain anonymous and all information identifying such donor or prospective donor are confidential and exempt from the provisions of s. 119.07(1) and s. 24(a), Art. I of the State Constitution. Such anonymity shall be maintained in the auditor's report.

- (8) REPORT.—The corporation shall provide to the department a quarterly report that to Enterprise Florida, Inc., which shall:
- (a) <u>Measures</u> Measure the current vitality of the visitor industry of this state as compared to the vitality of such industry for the year to date and for comparable quarters of past years. Indicators of vitality shall be determined by <u>the department Enterprise Florida, Inc.</u>, and shall include, but not be limited to, estimated visitor count and party size, length of stay, average expenditure per party, and visitor origin and destination.
- (b) <u>Provides</u> <u>Provide</u> detailed, unaudited financial statements of sources and uses of public and private funds.
- (c) <u>Measures</u> <u>Measure</u> progress towards annual goals and objectives set forth in the 4-year marketing plan.
 - (d) Reviews Review all pertinent research findings.

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2651 (e) <u>Provides Provide</u> other measures of accountability as requested by the department Enterprise Florida, Inc.

The corporation must take all steps necessary to provide all data that is used to develop the report, including source data, to the Office of Economic and Demographic Research.

Section 72. Section 288.12265, Florida Statutes, is amended to read:

288.12265 Welcome centers.-

- (1) Responsibility for the welcome centers is assigned to Enterprise Florida, Inc., which shall contract with the Florida Tourism Industry Marketing Corporation to employ all welcome center staff.
- Enterprise Florida, Inc., shall administer and operate the welcome centers and, pursuant to a contract with the Department of Transportation, Enterprise Florida, Inc., shall be responsible for routine repair, replacement, or improvement and the day-to-day management of interior areas occupied by the welcome centers. All other repairs, replacements, or improvements to the welcome centers shall be the responsibility of the Department of Transportation. Enterprise Florida, Inc., may contract with the Florida Tourism Industry Marketing Corporation for the management and operation of the welcome centers.

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2676	Section 73. <u>Section 288.125</u> , Florida Statutes, is
2677	repealed.
2678	Section 74. Section 288.1251, Florida Statutes, is
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2680	Section 75. Section 288.1252, Florida Statutes, is
2681	repealed.
2682	Section 76. Section 288.1253, Florida Statutes, is
2683	repealed.
2684	Section 77. Section 288.1254, Florida Statutes, is
2685	repealed.
2686	Section 78. <u>Section 288.1258</u> , Florida Statutes, is
2687	repealed.
2688	Section 79. Section 288.7015, Florida Statutes, is amended
2689	to read:
2690	288.7015 Appointment of rules ombudsman; duties.—The
2691	Governor shall appoint a rules ombudsman, as defined in s.
2692	288.703, in the Executive Office of the Governor, for
2693	considering the impact of agency rules on the state's citizens
2694	and businesses. In carrying out duties as provided by law, the
2695	ombudsman shall consult with Enterprise Florida, Inc., at which
2696	point the department may recommend to improve the regulatory
2697	environment of this state. The duties of the rules ombudsman are
2698	to:
2699	(1) Carry out the responsibility provided in s.
2700	120.54(3)(b), with respect to small businesses.

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(2) Review state agency rules that adversely or disproportionately impact businesses, particularly those relating to small and minority businesses.

- (3) Make recommendations on any existing or proposed rules to alleviate unnecessary or disproportionate adverse effects to businesses.
- (4) Each state agency shall cooperate fully with the rules ombudsman in identifying such rules. Further, each agency shall take the necessary steps to waive, modify, or otherwise minimize such adverse effects of any such rules. However, nothing in this section authorizes any state agency to waive, modify, provide exceptions to, or otherwise alter any rule that is:
- (a) Expressly required to implement or enforce any statutory provision or the express legislative intent thereof;
- (b) Designed to protect persons against discrimination on the basis of race, color, national origin, religion, sex, age, handicap, or marital status; or
- (c) Likely to prevent a significant risk or danger to the public health, the public safety, or the environment of the state.
- (5) The modification or waiver of any such rule pursuant to this section must be accomplished in accordance with the provisions of chapter 120.
- Section 80. Subsection (11) of section 288.706, Florida Statutes, is amended to read:

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2726 288.706 Florida Minority Business Loan Mobilization 2727 Program.—

(11) The Department of Management Services shall collaborate with Enterprise Florida, Inc., and the department to assist in the development and enhancement of black business enterprises.

Section 81. Subsection (1) of section 288.773, Florida Statutes, is amended to read:

288.773 Florida Export Finance Corporation.—The Florida Export Finance Corporation is hereby created as a corporation not for profit, to be incorporated under the provisions of chapter 617 and approved by the Department of State. The corporation is organized on a nonstock basis. The purpose of the corporation is to expand employment and income opportunities for residents of this state through increased exports of goods and services, by providing businesses domiciled in this state information and technical assistance on export opportunities, exporting techniques, and financial assistance through guarantees and direct loan originations for sale in support of export transactions. The corporation shall have the power and authority to carry out the following functions:

(1) To coordinate the efforts of the corporation with programs and goals of the United States Export-Import Bank, the International Trade Administration of the United States

Department of Commerce, the Foreign Credit Insurance

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Association, the department Enterprise Florida, Inc., and other private and public programs and organizations, domestic and foreign, designed to provide export assistance and export-related financing.

Section 82. Paragraph (a) of subsection (1) and paragraphs (a), (c), and (g) of subsection (3) of section 288.776, Florida Statutes, are amended to read:

288.776 Board of directors; powers and duties.-

- (1)(a) The corporation shall have a board of directors consisting of 15 members representing all geographic areas of the state. Minority and gender representation must be considered when making appointments to the board. The board membership must include:
- 1. A representative of the following businesses, all of which must be registered to do business in this state: a foreign bank, a state bank, a federal bank, an insurance company involved in covering trade financing risks, and a small or medium-sized exporter.
- 2. The following persons or their designee: the President of Enterprise Florida, Inc., the Chief Financial Officer, the Secretary of State, and a senior official of the United States Department of Commerce.
 - (3) The board shall:

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(a) Prior to the expenditure of funds from the export finance account, adopt bylaws and policies which are necessary

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- (c) Issue an annual report to the department Enterprise Florida, Inc., on the activities of the corporation, including an evaluation of activities and recommendations for change. The evaluation shall include the corporation's impact on the following:
- 1. Participation of private banks and other private organizations and individuals in the corporation's export financing programs.
- 2. Access of small and medium-sized businesses in this state to federal export financing programs.
- 3. Export volume of the small and medium-sized businesses in this state accessing the corporation's programs.
- 4. Other economic and social benefits to international programs in this state.
- (g) Consult with the department Enterprise Florida, Inc., or any state or federal agency, to ensure that the respective loan guarantee or working capital loan origination programs are not duplicative and that each program makes full use of, to the

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2801 extent practicable, the resources of the other.

Section 83. Section 288.7771, Florida Statutes, is amended to read:

- (1) The report required in s. 288.776(3).
- (2) Its assets and liabilities at the end of its most recent fiscal year.

Section 84. Subsections (4) and (6) of section 288.816, Florida Statutes, are amended to read:

288.816 Intergovernmental relations.-

(4) The state protocol officer shall serve as a contact for the state with the Florida Washington Office, the Florida Congressional Delegation, and United States Government agencies with respect to laws or policies which may affect the interests of the state in the area of international relations. All inquiries received regarding international economic trade development or reverse investment opportunities shall be referred to the department Enterprise Florida, Inc. In addition, the state protocol officer shall serve as liaison with other states with respect to international programs of interest to Florida. The state protocol officer shall also investigate and

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2826	make suggestions regarding possible areas of joint action or
2827	regional cooperation with these states.
2828	(6) The department and Enterprise Florida, Inc., shall
2829	help to contribute an international perspective to the state's
2830	development efforts.
2831	Section 85. Section 288.826, Florida Statutes, is amended
2832	to read:
2833	288.826 Florida International Trade and Promotion Trust
2834	Fund.—There is hereby established in the State Treasury the
2835	Florida International Trade and Promotion Trust Fund. The moneys
2836	deposited into this trust fund shall be administered by the
2837	department for the operation of Enterprise Florida, Inc., and
2838	for the operation of Florida international offices under s.
2839	288.012.
2840	Section 86. <u>Section 288.901</u> , Florida Statutes, is
2841	repealed.
2842	Section 87. <u>Section 288.9015</u> , Florida Statutes, is
2843	repealed.
2844	Section 88. <u>Section 288.903, Florida Statutes, is</u>
2845	repealed.
2846	Section 89. <u>Section 288.904</u> , Florida Statutes, is
2847	repealed.
2848	Section 90. <u>Section 288.905</u> , Florida Statutes, is
2849	repealed.
2850	Section 91. <u>Section 288.906</u> , Florida Statutes, is

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2851 repealed.

Section 92. Section 288.907, Florida Statutes, is transferred, renumbered as section 288.0065, Florida Statutes, and amended to read:

288.0065 288.907 Annual incentives report.—By December 30 of each year, Enterprise Florida, Inc., in conjunction with the department, shall provide the Governor, the President of the Senate, and the Speaker of the House of Representatives a detailed incentives report quantifying the economic benefits for all of the economic development incentive programs offered by the state marketed by Enterprise Florida, Inc. The annual incentives report must include:

- (1) For each incentive program:
- (a) A brief description of the incentive program.
- (b) The amount of awards granted, by year, since inception and the annual amount actually transferred from the state treasury to businesses or for the benefit of businesses for each of the previous 3 years.
- (c) The actual amount of private capital invested, actual number of jobs created, and actual wages paid for incentive agreements completed during the previous 3 years for each target industry sector.
- (2) For projects completed during the previous state fiscal year:
 - (a) The number of economic development incentive

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2876	applications received.
2877	(b) The number of recommendations made to the department
2878	by Enterprise Florida, Inc., including the number recommended
2879	for approval and the number recommended for denial.
2880	(b)(c) The number of final decisions issued by the
2881	department for approval and for denial.
2882	(c)(d) The projects for which a tax refund, tax credit, or
2883	cash grant agreement was executed, identifying for each project:
2884	1. The number of jobs committed to be created.
2885	2. The amount of capital investments committed to be made.
2886	3. The annual average wage committed to be paid.
2887	4. The amount of state economic development incentives
2888	committed to the project from each incentive program under the
2889	project's terms of agreement with the Department of Economic
2890	Opportunity.
2891	5. The amount and type of local matching funds committed
2892	to the project.
2893	(e) Tax refunds paid or other payments made funded out of
2894	the Economic Development Incentives Account for each project.
2895	(d)(f) The types of projects supported.
2896	(3) For economic development projects that received tax
2897	refunds, tax credits, or cash grants under the terms of an
2898	agreement for incentives:
2899	(a) The number of jobs actually created.

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(b) The amount of capital investments actually made.

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901	(c)	The	annual	average	wage	paid
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- (4) For a project receiving economic development incentives approved by the department and receiving federal or local incentives, a description of the federal or local incentives, if available.
- (5) The number of withdrawn or terminated projects that did not fulfill the terms of their agreements with the department and, consequently, are not receiving incentives.
- (6) For any agreements signed after July 1, 2010, findings and recommendations on the efforts of the department to ascertain the causes of any business's inability to complete its agreement made under s. 288.106.
- (6)(7) The amount of tax refunds, tax credits, or other payments made to projects locating or expanding in state enterprise zones, rural communities, brownfield areas, or distressed urban communities. The report must include a separate analysis of the impact of such tax refunds on state enterprise zones designated under s. 290.0065, rural communities, brownfield areas, and distressed urban communities.
- (8) The name of and tax refund amount for each business that has received a tax refund under s. 288.1045 or s. 288.106 during the preceding fiscal year.
- (7) An identification of the target industry businesses and high-impact businesses.
 - (8) (10) A description of the trends relating to business

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interest in, and usage of, the various incentives, and the number of minority-owned or woman-owned businesses receiving incentives.

- (9) (11) An identification of incentive programs not used and recommendations for program changes or program elimination.
- (10) (12) Information related to the validation of contractor performance required under s. 288.061.

- (11) (13) Beginning in 2014, A summation of the activities related to the Florida Space Business Incentives Act.
- Section 93. <u>Section 288.911, Florida Statutes, is</u> repealed.

Section 94. Section 288.912, Florida Statutes, is transferred, renumbered as section 288.007, Florida Statutes, and amended to read:

288.007 288.912 Inventory of communities seeking to recruit businesses.—By September 30 of each year, a county or municipality that has a population of at least 25,000 or its local economic development organization must submit to the department Enterprise Florida, Inc., a brief overview of the strengths, services, and economic development incentives that its community offers. The local government or its local economic development organization also must identify any industries that it is encouraging to locate or relocate to its area. A county or municipality having a population of 25,000 or fewer or its local economic development organization seeking to recruit businesses

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may submit information as required in this section and may
participate in any activity or initiative resulting from the
collection, analysis, and reporting of the information to the
department Enterprise Florida, Inc., pursuant to this section.

Section 95. Section 288.92, Florida Statutes, is repealed.

Section 96. Subsection (1), paragraph (d) of subsection

(2), subsection (3), paragraphs (b), (c), and (d) of subsection

(4), and subsection (5) of section 288.923, Florida Statutes,

are amended to read:

288.923 Division of Tourism Marketing; definitions; responsibilities.—

- (1) There is created within the Department of Economic Opportunity Enterprise Florida, Inc., the Division of Tourism Marketing.
 - (2) As used in this section, the term:
- (d) "Direct-support organization" means the Florida

 Tourism Industry Marketing Corporation, doing business as VISIT

 Florida.
- (3) The department Enterprise Florida, Inc., shall contract with the Florida Tourism Industry Marketing Corporation, a direct-support organization established in s. 288.1226, to execute tourism promotion and marketing services, functions, and programs for the state, including, but not limited to, the activities prescribed by the 4-year marketing plan. The division shall assist to maintain and implement the

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- (4) The division's responsibilities and duties include, but are not limited to:
- (b) Advising the department and Enterprise Florida, Inc., on development of domestic and international tourism marketing campaigns featuring Florida.
 - (c) Developing a 4-year marketing plan.
- 1. At a minimum, the marketing plan shall discuss the following:
 - a. Continuation of overall tourism growth in this state.
 - b. Expansion to new or under-represented tourist markets.
 - c. Maintenance of traditional and loyal tourist markets.
- d. Coordination of efforts with county destination marketing organizations, other local government marketing groups, privately owned attractions and destinations, and other private sector partners to create a seamless, four-season advertising campaign for the state and its regions.
- e. Development of innovative techniques or promotions to build repeat visitation by targeted segments of the tourist population.
- f. Consideration of innovative sources of state funding for tourism marketing.
 - q. Promotion of nature-based tourism and heritage tourism.
- h. Development of a component to address emergency response to natural and manmade disasters from a marketing

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3001 standpoint.

- 2. The plan shall be annual in construction and ongoing in nature. Any annual revisions of the plan shall carry forward the concepts of the remaining 3-year portion of the plan and consider a continuum portion to preserve the 4-year timeframe of the plan. The plan also shall include recommendations for specific performance standards and measurable outcomes for the division and direct-support organization. The department, in consultation with the board of directors of Enterprise Florida, Inc., shall base the actual performance metrics on these recommendations.
- 3. The 4-year marketing plan shall be developed in collaboration with the Florida Tourism Industry Marketing Corporation. The plan shall be annually reviewed and approved by the department board of directors of Enterprise Florida, Inc.
- (d) Drafting and submitting to the department an annual report required by s. 288.92. The annual report shall set forth for the division and the direct-support organization:
- 1. Operations and accomplishments during the fiscal year, including the economic benefit of the state's investment and effectiveness of the marketing plan.
- 2. The 4-year marketing plan, including recommendations on methods for implementing and funding the plan.
- 3. The assets and liabilities of the direct-support organization at the end of its most recent fiscal year.

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3026	4. A copy of the annual financial and compliance audit
3027	conducted under s. 288.1226(7).
3028	(5) Notwithstanding s. 288.92_{r} The division shall be
3029	staffed by the Florida Tourism Industry Marketing Corporation.
3030	Such staff shall not be considered to be employees of the
3031	division and shall remain employees of the Florida Tourism
3032	Industry Marketing Corporation. Section 288.905 does not apply
3033	to the Florida Tourism Industry Marketing Corporation.
3034	Section 97. Section 288.95155, Florida Statutes, is
3035	repealed.
3036	Section 98. Section 288.9519, Florida Statutes, is
3037	repealed.
3038	Section 99. <u>Section 288.9520</u> , Florida Statutes, is
3039	repealed.
3040	Section 100. <u>Section 288.955</u> , Florida Statutes, is
3041	repealed.
3042	Section 101. Subsection (10) of section 288.9603, Florida
3043	Statutes, is amended to read:
3044	288.9603 Definitions
3045	(10) "Partnership" means the department Enterprise
3046	Florida, Inc.
3047	Section 102. Paragraph (v) of subsection (2) of section
3048	288.9605, Florida Statutes, is amended to read:
3049	288.9605 Corporation powers
3050	(2) The corporation is authorized and empowered to:

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(v) Enter into investment agreements with <u>the department</u>

Enterprise Florida, Inc., concerning the issuance of bonds and other forms of indebtedness and capital.

Section 103. Section 288.9614, Florida Statutes, is amended to read:

288.9614 Authorized programs.—The department Enterprise
Florida, Inc., may take any action that it deems necessary to
achieve the purposes of this act in partnership with private
enterprises, public agencies, and other organizations,
including, but not limited to, efforts to address the long-term
debt needs of small-sized and medium-sized firms, to address the
needs of microenterprises, to expand availability of venture
capital, and to increase international trade and export finance
opportunities for firms critical to achieving the purposes of
this act.

Section 104. Paragraphs (a) and (b) of subsection (1) of section 288.9624, Florida Statutes, are amended to read:

288.9624 Florida Opportunity Fund; creation; duties.-

(1)(a) Enterprise Florida, Inc., shall facilitate the creation of The Florida Opportunity Fund is, a private, not-for-profit corporation organized and operated under chapter 617.

Enterprise Florida, Inc., shall be the fund's sole shareholder or member. The fund is not a public corporation or instrumentality of the state. The fund shall manage its business affairs and conduct business consistent with its organizational

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documents and the purposes set forth in this section. Notwithstanding the powers granted under chapter 617, the corporation may not amend, modify, or repeal a bylaw or article of incorporation without the express written consent of the department Enterprise Florida, Inc.

- (b) The board of directors of the Florida Opportunity Fund shall have five members, appointed by the Governor vote of the board of directors of Enterprise Florida, Inc. Board members shall serve terms as provided in the fund's organizational documents. Within 90 days before an anticipated vacancy by expiration of the term of a board member, the board of directors of the fund shall submit a list of three eligible nominees, which may include the incumbent, to the Governor. The Governor board of directors of Enterprise Florida, Inc. The board of directors of Enterprise Florida, Inc., may appoint a board member from the nominee list or may request and appoint from a new list of three nominees not included on the previous list.
- Section 105. Paragraph (c) of subsection (4) of section 288.96255, Florida Statutes, is amended to read:
- 288.96255 Florida Technology Seed Capital Fund; creation; duties.—
- (4) The private fund manager shall use a thorough and detailed process that is modeled after investment industry practices to evaluate a proposal. In order to approve a company for investment, the private fund manager, on behalf of the

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3101	institute, must consider if:
3102	(c) The company is a target industry business as defined
3103	in <u>s. 196.012(11)</u> s. $288.106(2)$; and
3104	Section 106. Paragraph (b) of subsection (1) of section
3105	288.980, Florida Statutes, is amended to read:
3106	288.980 Military base retention; legislative intent;
3107	grants program.—
3108	(1)
3109	(b) The Florida Defense Alliance, an organization within
3110	the department Enterprise Florida, Inc., is designated as the
3111	organization to ensure that Florida, its resident military bases
3112	and missions, and its military host communities are in
3113	competitive positions as the United States continues its defense
3114	realignment and downsizing. The defense alliance shall serve as
3115	an overall advisory body for defense-related activity of \underline{the}
3116	department Enterprise Florida, Inc. The Florida Defense Alliance
3117	may receive funding from appropriations made for that purpose
3118	administered by the department.
3119	Section 107. Section 288.991, Florida Statutes, is
3120	repealed.
3121	Section 108. <u>Section 288.9912</u> , Florida Statutes, is
3122	repealed.
3123	Section 109. <u>Section 288.9913</u> , Florida Statutes, is
3124	repealed.
3125	Section 110. <u>Section 288.9914</u> , Florida Statutes, is

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3126	repealed.	
3127	Section 111.	Section 288.9915, Florida Statutes, is
3128	repealed.	
3129	Section 112.	Section 288.9916, Florida Statutes, is
3130	repealed.	
3131	Section 113.	Section 288.9917, Florida Statutes, is
3132	repealed.	
3133	Section 114.	Section 288.9918, Florida Statutes, is
3134	repealed.	
3135	Section 115.	Section 288.9919, Florida Statutes, is
3136	repealed.	
3137	Section 116.	Section 288.9920, Florida Statutes, is
3138	repealed.	
3139	Section 117.	Section 288.9921, Florida Statutes, is
3140	repealed.	
3141	Section 118.	Section 288.9922, Florida Statutes, is
3142	repealed.	
3143	Section 119.	Section 288.993, Florida Statutes, is
3144	<u>repealed.</u>	
3145	Section 120.	Section 288.9931, Florida Statutes, is
3146	repealed.	
3147	Section 121.	Section 288.9932, Florida Statutes, is
3148	repealed.	
3149	Section 122.	Section 288.9933, Florida Statutes, is
3150	repealed.	
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CODING: Words $\frac{\text{stricken}}{\text{stricken}}$ are deletions; words $\frac{\text{underlined}}{\text{ore additions}}$.

3151	Section 123. <u>Section 288.9934</u> , Florida Statutes, is
3152	repealed.
3153	Section 124. Section 288.9935, Florida Statutes, is
3154	repealed.
3155	Section 125. <u>Section 288.9936</u> , Florida Statutes, is
3156	repealed.
3157	Section 126. <u>Section 288.9937</u> , Florida Statutes, is
3158	repealed.
3159	Section 127. Subsection (3) of section 288.9961, Florida
3160	Statutes, is amended to read:
3161	288.9961 Promotion of broadband adoption; Florida Office
3162	of Broadband.—
3163	(3) STATE AGENCY.—The department is designated as the lead
3164	state agency to facilitate the expansion of broadband Internet
3165	service in this state. The department shall work collaboratively
3166	with private businesses and receive staffing support and other
3167	resources from Enterprise Florida, Inc., state agencies, local
3168	governments, and community organizations.
3169	Section 128. Paragraph (h) of subsection (8) and paragraph
3170	(a) of subsection (9) of section 290.0056, Florida Statutes, are
3171	amended to read:
3172	290.0056 Enterprise zone development agency
3173	(8) The enterprise zone development agency shall have the
3174	following powers and responsibilities:
3175	(h) To work with the department and Enterprise Florida

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Inc., to ensure that the enterprise zone coordinator receives training on an annual basis.

- (9) The following powers and responsibilities shall be performed by the governing body creating the enterprise zone development agency acting as the managing agent of the enterprise zone development agency, or, contingent upon approval by such governing body, such powers and responsibilities shall be performed by the enterprise zone development agency:
- (a) To review, process, and certify applications for state enterprise zone tax incentives pursuant to ss. 212.08(5)(f) and (g) and (14); 212.096; 220.181; and 220.182 ss. 212.08(5)(g), (h), and (15); 212.096; 220.181; and 220.182.

Section 129. Paragraph (b) of subsection (4) and subsection (7) of section 290.0065, Florida Statutes, are amended to read:

290.0065 State designation of enterprise zones.-

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- (b) In consultation with Enterprise Florida, Inc., The department shall, based on the enterprise zone profile and the grounds for redesignation expressed in the resolution, determine whether the enterprise zone merits redesignation. The department may also examine and consider the following:
- 1. Progress made, if any, in the enterprise zone's strategic plan.
 - 2. Use of enterprise zone incentives during the life of

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3201 the enterprise zone.

If the department determines that the enterprise zone merits redesignation, the department shall notify the governing body in writing of its approval of redesignation.

(7) Upon approval by the department of a resolution authorizing an area to be an enterprise zone pursuant to this section, the department shall assign a unique identifying number to that resolution. The department shall provide the Department of Revenue and Enterprise Florida, Inc., with a copy of each resolution approved, together with its identifying number.

Section 130. Section 290.00677, Florida Statutes, is amended to read:

290.00677 Rural enterprise zones; special qualifications.-

- (1) Notwithstanding the enterprise zone residency requirements set out in s. 212.096(1)(c), eligible businesses as defined in s. 212.096(1)(a) located in rural enterprise zones as defined in s. 290.004 may receive the basic minimum credit provided under s. 212.096 for creating a new job and hiring a person residing within the jurisdiction of a rural community as defined in s. 288.106(2). All other provisions of s. 212.096, including, but not limited to, those relating to the award of enhanced credits, apply to such businesses.
- (2) Notwithstanding the enterprise zone residency requirements set out in s. 220.03(1)(q), businesses as defined

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3226	in s. 220.03(1)(c) located in rural enterprise zones as defined
3227	in s. 290.004 may receive the basic minimum credit provided
3228	under s. 220.181 for creating a new job and hiring a person
3229	residing within the jurisdiction of a rural community as defined
3230	$\frac{1}{2}$ in s. $\frac{288.106(2)}{2}$. All other provisions of s. 220.181, including,
3231	but not limited to, those relating to the award of enhanced
3232	credits, apply to such businesses.
3233	(3) As used in this section, the term "rural community"
3234	means:
3235	(a) A county having a population of 75,000 or fewer.
3236	(b) A county having a population of 125,000 or fewer that
3237	is contiguous to a county having a population of 75,000 or
3238	fewer.
3239	(c) A municipality within a county described in paragraph
3240	(a) or paragraph (b).
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3242	For purposes of this subsection, population shall be determined
3243	in accordance with the most recent official estimate pursuant to
3244	s. 186.901.
3245	Section 131. Subsections (4) , (5) , and (6) of section
3246	290.007, Florida Statutes, are amended to read:
3247	290.007 State incentives available in enterprise zones
3248	The following incentives are provided by the state to encourage
3249	the revitalization of enterprise zones:
3250	(4) The sales tax exemption for building materials used in

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the rehabilitation of real property in enterprise zones provided in s. 212.08(5)(f) $\frac{\text{s. }212.08(5)(g)}{\text{c}}$.

- (5) The sales tax exemption for business equipment used in an enterprise zone provided in $\underline{s. 212.08(5)(g)}$ $\underline{s. 212.08(5)(h)}$.
- (6) The sales tax exemption for electrical energy used in an enterprise zone provided in s. 212.08(14) s. 212.08(15).

Section 132. Subsections (3) and (4) of section 290.053, Florida Statutes, are amended to read:

290.053 Response to economic emergencies in small communities.—

- (3) A local government entity shall notify the Governor and, the Department of Economic Opportunity, and Enterprise Florida, Inc., when one or more of the conditions specified in subsection (2) have occurred or will occur if action is not taken to assist the local governmental entity or the affected community.
- (4) Upon notification that one or more of the conditions described in subsection (2) exist, the Governor or his or her designee shall contact the local governmental entity to determine what actions have been taken by the local governmental entity or the affected community to resolve the economic emergency. The Governor may waive the eligibility criteria of any program or activity administered by the Department of Economic Opportunity or Enterprise Florida, Inc., to provide economic relief to the affected community by granting

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participation in such programs or activities. The Governor shall consult with the President of the Senate and the Speaker of the House of Representatives and shall take other action, as necessary, to resolve the economic emergency in the most expedient manner possible. All actions taken pursuant to this section shall be within current appropriations and shall have no annualized impact beyond normal growth.

Section 133. Paragraph (d) of subsection (3) and subsection (4) of section 295.22, Florida Statutes, are amended to read:

- 295.22 Veterans Employment and Training Services Program. -
- (3) ADMINISTRATION.—Florida Is For Veterans, Inc., shall administer the Veterans Employment and Training Services Program and perform all of the following functions:
- (d) Create a grant program to provide funding to assist veterans in meeting the workforce-skill needs of businesses seeking to hire, promote, or generally improve specialized skills of veterans, establish criteria for approval of requests for funding, and maximize the use of funding for this program. Grant funds may be used only in the absence of available veteran-specific federally funded programs. Grants may fund specialized training specific to a particular business.
- 1. If grant funds are used to provide a technical certificate, a licensure, or a degree, funds may be allocated only upon a review that includes, but is not limited to,

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documentation of accreditation and licensure. Instruction funded through the program terminates when participants demonstrate competence at the level specified in the request but may not exceed 12 months. Preference shall be given to target industry businesses, as defined in s. 288.106, and to businesses in the defense supply, cloud virtualization, or commercial aviation manufacturing industries.

- 2. Costs and expenditures shall be limited to \$8,000 per veteran trainee. Qualified businesses must cover the entire cost for all of the training provided before receiving reimbursement from the corporation equal to 50 percent of the cost to train a veteran who is a permanent, full-time employee. Eligible costs and expenditures include:
 - a. Tuition and fees.

- b. Books and classroom materials.
- c. Rental fees for facilities.
- 3. Before funds are allocated for a request pursuant to this section, the corporation shall prepare a grant agreement between the business requesting funds and the corporation. Such agreement must include, but need not be limited to:
- a. Identification of the personnel necessary to conduct the instructional program, instructional program description, and any vendors used to conduct the instructional program.
- b. Identification of the estimated duration of the instructional program.

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3326 c. Identification of all direct, training-related costs.

- d. Identification of special program requirements that are not otherwise addressed in the agreement.
- e. Permission to access aggregate information specific to the wages and performance of participants upon the completion of instruction for evaluation purposes. The agreement must specify that any evaluation published subsequent to the instruction may not identify the employer or any individual participant.
- 4. A business may receive a grant under the Quick-Response Training Program created under s. 288.047 and a grant under this section for the same veteran trainee. If a business receives funds under both programs, one grant agreement may be entered into with CareerSource Florida, Inc., as the grant administrator.
- (4) DUTIES OF ENTERPRISE FLORIDA, INC.—Enterprise Florida, Inc., shall provide information about the corporation and its services to prospective, new, expanding, and relocating businesses seeking to conduct business in this state. Enterprise Florida, Inc., shall, to the greatest extent possible, collaborate with the corporation to meet the employment needs, including meeting the job-creation requirements, of any business receiving assistance or services from Enterprise Florida, Inc.
- Section 134. Paragraph (a) of subsection (6), paragraph (b) of subsection (9), paragraph (a) of subsection (34), subsection (57), and paragraph (b) of subsection (61) of section

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3351 320.08058, Florida Statutes, are amended to read: 320.08058 Specialty license plates. -

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- (6) FLORIDA UNITED STATES OLYMPIC COMMITTEE LICENSE PLATES.-
- Because the United States Olympic Committee has (a) selected this state to participate in a combined fundraising program that provides for one-half of all money raised through volunteer giving to stay in this state and be administered by Enterprise Florida, Inc., to support amateur sports, and because the United States Olympic Committee is a and Enterprise Florida, Inc., are nonprofit organization organizations dedicated to providing athletes with support and training and preparing athletes of all ages and skill levels for sports competition, and because Enterprise Florida, Inc., assists in the bidding for sports competitions that provide significant impact to the economy of this state, and the Legislature supports the efforts of the United States Olympic Committee and Enterprise Florida, Inc., the Legislature establishes a Florida United States Olympic Committee license plate for the purpose of providing a continuous funding source to support this worthwhile effort. Florida United States Olympic Committee license plates must contain the official United States Olympic Committee logo and must bear a design and colors that are approved by the department. The word "Florida" must be centered at the top of the plate.

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- (9) FLORIDA PROFESSIONAL SPORTS TEAM LICENSE PLATES.—
- (b) The license plate annual use fees are to be annually distributed as follows:

- 1. Fifty-five percent of the proceeds from the Florida
 Professional Sports Team plate must be deposited into the
 Professional Sports Development Trust Fund within the Department
 of Economic Opportunity. These funds must be used
 solely to attract and support major sports events in this state.
 As used in this subparagraph, the term "major sports events"
 means, but is not limited to, championship or all-star contests
 of Major League Baseball, the National Basketball Association,
 the National Football League, the National Hockey League, Major
 League Soccer, the men's and women's National Collegiate
 Athletic Association Final Four basketball championship, or a
 horseracing or dogracing Breeders' Cup. All funds must be used
 to support and promote major sporting events, and the uses must
 be approved by the Department of Economic Opportunity.
- 2. The remaining proceeds of the Florida Professional Sports Team license plate must be allocated to the Florida Sports Foundation Enterprise Florida, Inc. These funds must be deposited into the Professional Sports Development Trust Fund within the Department of Economic Opportunity. These funds must be used by the Florida Sports Foundation Enterprise Florida, Inc., to promote the economic development of the sports industry; to distribute licensing and royalty fees to

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participating professional sports teams; to promote education programs in Florida schools that provide an awareness of the benefits of physical activity and nutrition standards; to partner with the Department of Education and the Department of Health to develop a program that recognizes schools whose students demonstrate excellent physical fitness or fitness improvement; to institute a grant program for communities bidding on minor sporting events that create an economic impact for the state; to distribute funds to Florida-based charities designated by the Florida Sports Foundation Enterprise Florida, Inc., and the participating professional sports teams; and to fulfill the sports promotion responsibilities of the Department of Economic Opportunity.

- 3. The Florida Sports Foundation Enterprise Florida, Inc., shall provide an annual financial audit in accordance with s. 215.981 of its financial accounts and records by an independent certified public accountant pursuant to the contract established by the Department of Economic Opportunity. The auditor shall submit the audit report to the Department of Economic Opportunity for review and approval. If the audit report is approved, the Department of Economic Opportunity shall certify the audit report to the Auditor General for review.
- 4. Notwithstanding the provisions of subparagraphs 1. and 2., proceeds from the Professional Sports Development Trust Fund may also be used for operational expenses of the Florida Sports

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<u>Foundation</u> Enterprise Florida, Inc., and financial support of the Sunshine State Games.

(34) FLORIDA GOLF LICENSE PLATES.-

- (a) The Department of Highway Safety and Motor Vehicles shall develop a Florida Golf license plate as provided in this section. The word "Florida" must appear at the bottom of the plate. The Dade Amateur Golf Association, following consultation with the Florida Sports Foundation and the PGA TOUR, Enterprise Florida, Inc., the LPGA, and the PGA of America may submit a revised sample plate for consideration by the department.
 - (57) FLORIDA NASCAR LICENSE PLATES.-
- (b) The license plate annual use fees shall be distributed to the Florida Sports Foundation Enterprise Florida, Inc. The license plate annual use fees shall be annually allocated as follows:
- 1. Up to 5 percent of the proceeds from the annual use fees may be used by the Department of Economic Opportunity

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Enterprise Florida, Inc., for the administration of the NASCAR license plate program.

- 2. The National Association for Stock Car Auto Racing shall receive up to \$60,000 in proceeds from the annual use fees to be used to pay startup costs, including costs incurred in developing and issuing the plates. Thereafter, 10 percent of the proceeds from the annual use fees shall be provided to the association for the royalty rights for the use of its marks.
- 3. The remaining proceeds from the annual use fees shall be distributed to the Florida Sports Foundation Enterprise Florida, Inc. The Florida Sports Foundation Enterprise Florida, Inc., will retain 15 percent to support its regional grant program, attracting sporting events to Florida; 20 percent to support the marketing of motorsports-related tourism in the state; and 50 percent to be paid to the NASCAR Foundation, a s. 501(c)(3) charitable organization, to support Florida-based charitable organizations.
- (c) The Florida Sports Foundation Enterprise Florida,

 Inc., shall provide an annual financial audit in accordance with
 s. 215.981 of its financial accounts and records by an
 independent certified public accountant pursuant to the contract
 established by the Department of Economic Opportunity. The
 auditor shall submit the audit report to the Department of
 Economic Opportunity for review and approval. If the audit
 report is approved, the Department of Economic Opportunity shall

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certify the audit report to the Auditor General for review.

(61) FLORIDA TENNIS LICENSE PLATES.-

- (b) The department shall distribute the annual use fees to the Florida Sports Foundation Enterprise Florida, Inc. The license plate annual use fees shall be annually allocated as follows:
- 1. Up to 5 percent of the proceeds from the annual use fees may be used by the Florida Sports Foundation Enterprise Florida, Inc., to administer the license plate program.
- 2. The United States Tennis Association Florida Section Foundation shall receive the first \$60,000 in proceeds from the annual use fees to reimburse it for startup costs, administrative costs, and other costs it incurs in the development and approval process.
- 3. Up to 5 percent of the proceeds from the annual use fees may be used for promoting and marketing the license plates. The remaining proceeds shall be available for grants by the United States Tennis Association Florida Section Foundation to nonprofit organizations to operate youth tennis programs and adaptive tennis programs for special populations of all ages, and for building, renovating, and maintaining public tennis courts.
- Section 135. Subsections (2), (3), and (6) of section 331.3051, Florida Statutes, are amended to read:
 - 331.3051 Duties of Space Florida.—Space Florida shall:

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(2) Enter into agreement with the Department of Education, the Department of Transportation, Enterprise Florida, Inc., and CareerSource Florida, Inc., for the purpose of implementing this act.

- (3) In cooperation with Enterprise Florida, Inc., Develop a plan to retain, expand, attract, and create aerospace industry entities, public or private, which results in the creation of high-value-added businesses and jobs in this state.
- (6) Develop, in cooperation with Enterprise Florida, Inc., a plan to provide financing assistance to aerospace businesses. The plan may include the following activities:
- (a) Assembling, publishing, and disseminating information concerning financing opportunities and techniques for aerospace projects, programs, and activities; sources of public and private aerospace financing assistance; and sources of aerospace-related financing.
- (b) Organizing, hosting, and participating in seminars and other forums designed to disseminate information and technical assistance regarding aerospace-related financing.
- (c) Coordinating with programs and goals of the Department of Defense, the National Aeronautics and Space Administration, the Export-Import Bank of the United States, the International Trade Administration of the United States Department of Commerce, the Foreign Credit Insurance Association, and other private and public programs and organizations, domestic and

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3526 foreign.

- (d) Establishing a network of contacts among those domestic and foreign public and private organizations that provide information, technical assistance, and financial support to the aerospace industry.
- (e) Financing aerospace business development projects or initiatives using funds provided by the Legislature.

Section 136. Section 331.3081, Florida Statutes, is amended to read:

331.3081 Board of directors.—Space Florida shall be governed by a 13-member independent board of directors. The Governor, or his or her designee, shall serve as an ex officio voting member and chair of the board. The other 12 members shall be appointed from the private sector, six of whom shall be appointed by the Governor, three of whom shall be appointed by the President of the Senate, and three of whom shall be appointed by the Speaker of the House of Representatives that consists of the members appointed to the board of directors of Enterprise Florida, Inc., by the Covernor, the President of the Senate, and the Speaker of the House of Representatives pursuant to s. 288.901(5)(a)8. and the Governor, who shall serve ex officio, or who may appoint a designee to serve, as the chair and a voting member of the board.

Section 137. Paragraph (f) of subsection (1) of section 339.08, Florida Statutes, is amended to read:

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3551 339.08 Use of moneys in State Transportation Trust Fund.—

- (1) The department shall expend moneys in the State
 Transportation Trust Fund accruing to the department, in
 accordance with its annual budget. The use of such moneys shall
 be restricted to the following purposes:
- (f) To pay the cost of economic development transportation projects in accordance with s. 339.2821.

Section 138. <u>Section 339.2821, Florida Statutes, is</u> repealed.

Section 139. Paragraph (d) of subsection (1) of section 376.82, Florida Statutes, is amended to read:

376.82 Eligibility criteria and liability protection.-

- (1) ELIGIBILITY.—Any person who has not caused or contributed to the contamination of a brownfield site on or after July 1, 1997, is eligible to participate in the brownfield program established in ss. 376.77-376.85, subject to the following:
- (d) After July 1, 1997, petroleum and drycleaning contamination sites shall not receive both restoration funding assistance available for the discharge under this chapter and any state assistance available under s. 288.107. Nothing in this act shall affect the cleanup criteria, priority ranking, and other rights and obligations inherent in petroleum contamination and drycleaning contamination site rehabilitation under ss. 376.30-376.317, or the availability of economic incentives

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3576 otherwise provided for by law.

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Section 140. Paragraph (h) of subsection (2) of section 377.703, Florida Statutes, is amended to read:

- 377.703 Additional functions of the Department of Agriculture and Consumer Services.—
- (2) DUTIES.—The department shall perform the following functions, unless as otherwise provided, consistent with the development of a state energy policy:
- (h) The department shall promote the development and use of renewable energy resources, in conformance with chapter 187 and s. 377.601, by:
- 1. Establishing goals and strategies for increasing the use of renewable energy in this state.
- 2. Aiding and promoting the commercialization of renewable energy resources, in cooperation with the Florida Energy Systems Consortium, the Florida Solar Energy Center, Enterprise Florida, Inc., and any other federal, state, or local governmental agency that may seek to promote research, development, and the demonstration of renewable energy equipment and technology.
- 3. Identifying barriers to greater use of renewable energy resources in this state, and developing specific recommendations for overcoming identified barriers, with findings and recommendations to be submitted annually in the report to the Governor and Legislature required under paragraph (f).
 - 4. In cooperation with the Department of Environmental

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Protection, the Department of Transportation, the Department of Economic Opportunity, Enterprise Florida, Inc., the Florida Energy Systems Consortium, the Florida Solar Energy Center, and the Florida Solar Energy Industries Association, investigating opportunities, pursuant to the national Energy Policy Act of 1992, the Housing and Community Development Act of 1992, and any subsequent federal legislation, for renewable energy resources, electric vehicles, and other renewable energy manufacturing, distribution, installation, and financing efforts that enhance this state's position as the leader in renewable energy research, development, and use.

5. Undertaking other initiatives to advance the development and use of renewable energy resources in this state.

In the exercise of its responsibilities under this paragraph, the department shall seek the assistance of the renewable energy industry in this state and other interested parties and may enter into contracts, retain professional consulting services, and expend funds appropriated by the Legislature for such purposes.

Section 141. Subsection (5) of section 377.804, Florida Statutes, is amended to read:

377.804 Renewable Energy and Energy-Efficient Technologies Grants Program.—

(5) The department shall solicit the expertise of state

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agencies, Enterprise Florida, Inc., and state universities, and may solicit the expertise of other public and private entities it deems appropriate, in evaluating project proposals. State agencies shall cooperate with the department and provide such assistance as requested.

Section 142. Paragraph (a) of subsection (4) of section 377.809, Florida Statutes, is amended to read:

377.809 Energy Economic Zone Pilot Program.-

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(4)(a) Beginning July 1, 2012, all the incentives and benefits provided for enterprise zones pursuant to state law shall be available to the energy economic zones designated pursuant to this section on or before July 1, 2010. In order to provide incentives, by March 1, 2012, each local governing body that has jurisdiction over an energy economic zone must, by local ordinance, establish the boundary of the energy economic zone, specify applicable energy-efficiency standards, and determine eligibility criteria for the application of state and local incentives and benefits in the energy economic zone. order to receive benefits provided a business must be a qualified target industry business under s. 288.106 for state purposes. An energy economic zone's boundary may be revised by local ordinance. Such incentives and benefits include those in ss. 212.08, 212.096, 220.181, 220.182, 220.183, 288.106, and 624.5105 and the public utility discounts provided in s. 290.007(8). The exemption provided in s. 212.08(5)(c)

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shall be for renewable energy as defined in s. 377.803. For purposes of this section, any applicable requirements for employee residency for higher refund or credit thresholds must be based on employee residency in the energy economic zone or an enterprise zone. A business in an energy economic zone may also be eligible for funding under ss. 288.047 and 445.003, and a transportation project in an energy economic zone shall be provided priority in funding under s. 339.2821. Other projects shall be given priority ranking to the extent practicable for grants administered under state energy programs.

Section 143. Subsections (1) and (5) of section 380.0657, Florida Statutes, are amended to read:

380.0657 Expedited permitting process for economic development projects.—

- appropriate, the water management districts created under chapter 373 shall adopt programs to expedite the processing of wetland resource and environmental resource permits for economic development projects that have been identified by a municipality or county as meeting the definition of target industry businesses under s. 288.106, or any intermodal logistics center receiving or sending cargo to or from Florida ports, with the exception of those projects requiring approval by the Board of Trustees of the Internal Improvement Trust Fund.
 - (5) Notwithstanding the provisions of this section, permit

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(1)

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"Acute and postacute hospital care at home" means

acute and postacute health care services provided in a clinically qualified patient's permanent residence, as defined in $\underline{s.\ 196.012(18)}$ $\underline{s.\ 196.012(17)}$, through a program approved by the Centers for Medicare and Medicaid Services and the Agency for Health Care Administration.

Section 145. Subsection (5) of section 403.7032, Florida Statutes, is amended to read:

403.7032 Recycling.-

- (5) The Department of Environmental Protection shall create the Recycling Business Assistance Center by December 1, 2010. In carrying out its duties under this subsection, the department shall consult with state agency personnel appointed to serve as economic development liaisons under s. 288.021 and seek technical assistance from Enterprise Florida, Inc., to ensure the Recycling Business Assistance Center is positioned to succeed. The purpose of the center shall be to serve as the mechanism for coordination among state agencies and the private sector in order to coordinate policy and overall strategic planning for developing new markets and expanding and enhancing existing markets for recyclable materials in this state, other states, and foreign countries. The duties of the center must include, at a minimum:
- (a) Identifying and developing new markets and expanding and enhancing existing markets for recyclable materials.
 - (b) Pursuing expanded end uses for recycled materials.

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(c) Targeting materials for concentrated market development efforts.

- (d) Developing proposals for new incentives for market development, particularly focusing on targeted materials.
- (e) Providing guidance on issues such as permitting, finance options for recycling market development, site location, research and development, grant program criteria for recycled materials markets, recycling markets education and information, and minimum content.
- (f) Coordinating the efforts of various governmental entities having market development responsibilities in order to optimize supply and demand for recyclable materials.
- (g) Evaluating source-reduced products as they relate to state procurement policy. The evaluation shall include, but is not limited to, the environmental and economic impact of source-reduced product purchases to the state. For the purposes of this paragraph, the term "source-reduced" means any method, process, product, or technology that significantly or substantially reduces the volume or weight of a product while providing, at a minimum, equivalent or generally similar performance and service to and for the users of such materials.
- (h) Providing evaluation of solid waste management grants, pursuant to s. 403.7095, to reduce the flow of solid waste to disposal facilities and encourage the sustainable recovery of materials from Florida's waste stream.

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(i) Providing below-market financing for companies that manufacture products from recycled materials or convert recyclable materials into raw materials for use in manufacturing pursuant to the Florida Recycling Loan Program as administered by the Florida First Capital Finance Corporation.

- (j) Maintaining a continuously updated online directory listing the public and private entities that collect, transport, broker, process, or remanufacture recyclable materials in the state.
- (k) Providing information on the availability and benefits of using recycled materials to private entities and industries in the state.
- (1) Distributing any materials prepared in implementing this subsection to the public, private entities, industries, governmental entities, or other organizations upon request.
- (m) Coordinating with the Department of Economic Opportunity and its partners to provide job placement and job training services to job seekers through the state's workforce services programs.

Section 146. Paragraphs (f) through (h) of subsection (3) of section 403.973, Florida Statutes, are redesignated as paragraphs (e) through (g), respectively, subsections (16) through (19) are renumbered as subsections (15) through (18), respectively, and present paragraph (e) of subsection (3), paragraph (b) of subsection (14), and present subsections (15)

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and (17) of that section are amended, to read:

403.973 Expedited permitting; amendments to comprehensive plans.—

(3)

(e) Projects that are part of the state-of-the-art biomedical research institution and campus to be established in this state by the grantee under s. 288.955 are eligible for the expedited permitting process, if the projects are designated as part of the institution or campus by the board of county commissioners of the county in which the institution and campus are established.

(14)

- (b) Projects identified in paragraphs (3)(e)-(g) (3)(f)(h) or challenges to state agency action in the expedited

 permitting process for establishment of a state-of-the-art

 biomedical research institution and campus in this state by the

 grantee under s. 288.955 are subject to the same requirements as
 challenges brought under paragraph (a), except that,

 notwithstanding s. 120.574, summary proceedings must be

 conducted within 30 days after a party files the motion for

 summary hearing, regardless of whether the parties agree to the
 summary proceeding.
- (15) The Department of Economic Opportunity, working with the agencies providing cooperative assistance and input regarding the memoranda of agreement, shall review sites

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proposed for the location of facilities that the Department of Economic Opportunity has certified to be eligible for the Innovation Incentive Program under s. 288.1089. Within 20 days after the request for the review by the Department of Economic Opportunity, the agencies shall provide to the Department of Economic Opportunity a statement as to each site's necessary permits under local, state, and federal law and an identification of significant permitting issues, which if unresolved, may result in the denial of an agency permit or approval or any significant delay caused by the permitting process.

(16) (17) The Department of Economic Opportunity shall be responsible for certifying a business as eligible for undergoin

(16) (17) The Department of Economic Opportunity shall be responsible for certifying a business as eligible for undergoing expedited review under this section. Enterprise Florida, Inc., A county or municipal government, or the Rural Economic Development Initiative may recommend to the Department of Economic Opportunity that a project meeting the minimum job creation threshold undergo expedited review.

Section 147. Paragraph (c) of subsection (1) of section 443.091, Florida Statutes, is amended to read:

443.091 Benefit eligibility conditions.-

- (1) An unemployed individual is eligible to receive benefits for any week only if the Department of Economic Opportunity finds that:
 - (c) To make continued claims for benefits, she or he is

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reporting to the department in accordance with this paragraph and department rules. Department rules may not conflict with s. 443.111(1)(b), which requires that each claimant continue to report regardless of any pending appeal relating to her or his eligibility or disqualification for benefits.

- 1. For each week of unemployment claimed, each report must, at a minimum, include the name and address of each prospective employer contacted, or the date the claimant reported to a one-stop career center, pursuant to paragraph (d). For the purposes of this subparagraph, the term "address" means a website address, a physical address, or an e-mail address.
- 2. The department shall offer an online assessment aimed at identifying an individual's skills, abilities, and career aptitude. The skills assessment must be voluntary, and the department shall allow a claimant to choose whether to take the skills assessment. The online assessment shall be made available to any person seeking services from a local workforce development board or a one-stop career center.
- a. If the claimant chooses to take the online assessment, the outcome of the assessment shall be made available to the claimant, local workforce development board, and one-stop career center. The department, local workforce development board, or one-stop career center shall use the assessment to develop a plan for referring individuals to training and employment opportunities. Aggregate data on assessment outcomes may be made

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available to CareerSource Florida, Inc., and Enterprise Florida, Inc., for use in the development of policies related to education and training programs that will ensure that businesses in this state have access to a skilled and competent workforce.

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Individuals shall be informed of and offered services b. through the one-stop delivery system, including career counseling, the provision of skill match and job market information, and skills upgrade and other training opportunities, and shall be encouraged to participate in such services at no cost to the individuals. The department shall coordinate with CareerSource Florida, Inc., the local workforce development boards, and the one-stop career centers to identify, develop, and use best practices for improving the skills of individuals who choose to participate in skills upgrade and other training opportunities. The department may contract with an entity to create the online assessment in accordance with the competitive bidding requirements in s. 287.057. The online assessment must work seamlessly with the Reemployment Assistance Claims and Benefits Information System.

Section 148. Paragraphs (b) through (g) of subsection (6) of section 445.004, Florida Statutes, are redesignated as paragraphs (a) through (f), respectively, and paragraph (d) of subsection (3), paragraphs (b) and (c) of subsection (5), and paragraph (a) of subsection (6) of that section are amended, to read:

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445.004 CareerSource Florida, Inc., and the state board; creation; purpose; membership; duties and powers.—

(3)

- Opportunity or his or her designee, the vice chairperson of the board of directors of Enterprise Florida, Inc., and one member representing each of the Workforce Innovation and Opportunity Act partners, including the Division of Career and Adult Education, the Division of Vocational Rehabilitation, the Division of Blind Services, the Department of Children and Families, and other entities representing programs identified in the Workforce Innovation and Opportunity Act, as determined necessary.
- (5) The state board has all the powers and authority not explicitly prohibited by statute which are necessary or convenient to carry out and effectuate its purposes as determined by statute, Pub. L. No. 113-128, and the Governor, as well as its functions, duties, and responsibilities, including, but not limited to, the following:
- (b) Providing policy direction to ensure that the following programs are administered by the department consistent with approved plans:
- 1. Programs authorized under Title I of the Workforce Innovation and Opportunity Act, Pub. L. No. 113-128, with the exception of programs funded directly by the United States

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3901 Department of Labor under Title I, s. 167.

- 2. Programs authorized under the Wagner-Peyser Act of 1933, as amended, 29 U.S.C. ss. 49 et seq.
- 3. Activities authorized under Title II of the Trade Act of 2002, as amended, 19 U.S.C. ss. 2272 et seq., and the Trade Adjustment Assistance Program.
- 4. Activities authorized under 38 U.S.C. chapter 41, including job counseling, training, and placement for veterans.
- 5. Employment and training activities carried out under funds awarded to this state by the United States Department of Housing and Urban Development.
- 6. Welfare transition services funded by the Temporary Assistance for Needy Families Program, created under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996, as amended, Pub. L. No. 104-193, and Title IV, s. 403, of the Social Security Act, as amended.
- 7. The Florida Bonding Program, provided under Pub. L. No. 97-300, s. 164(a)(1).
- 8. The Food Assistance Employment and Training Program, provided under the Food and Nutrition Act of 2008, 7 U.S.C. ss. 2011-2032; the Food Security Act of 1988, Pub. L. No. 99-198; the Hunger Prevention Act, Pub. L. No. 100-435; and the Agriculture Improvement Act of 2018, Pub. L. No. 115-334.
- 9. The Quick-Response Training Program, provided under ss. 288.046-288.047. Matching funds and in-kind contributions that

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are provided by clients of the Quick-Response Training Program count toward the requirements of s. 288.904, pertaining to the return on investment from activities of Enterprise Florida, Inc.

- 10. The Work Opportunity Tax Credit, provided under the Tax and Trade Relief Extension Act of 1998, Pub. L. No. 105-277, and the Taxpayer Relief Act of 1997, Pub. L. No. 105-34.
- 11. Offender placement services, provided under ss. 944.707-944.708.

- (c) Contracting with public and private entities as necessary to further the directives of this section. All contracts executed by the state board or CareerSource Florida, Inc., must include specific performance expectations and deliverables. All contracts, including those solicited, managed, or paid by the department under $\underline{s}.\ 20.60(5)(\underline{b})\ \underline{s}.\ 20.60(5)(\underline{c})$, are exempt from s. 112.061, but shall be governed by subsection (1).
- (6) The state board shall achieve the purposes of this section by:
- (a) Creating a state employment, education, and training policy that ensures workforce related programs are responsive to present and future business and industry needs and complement the initiatives of Enterprise Florida, Inc.
- Section 149. Subsection (5) of section 445.045, Florida Statutes, is amended to read:
 - 445.045 Development of an Internet-based system for

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information technology industry promotion and workforce recruitment.—

that the website promote and market the information technology industry by communicating information on the scope of the industry in this state, CareerSource Florida, Inc., shall coordinate its efforts with the high-technology industry marketing efforts of Enterprise Florida, Inc., under s. 288.911. Through links or actual content, the website developed under this section shall serve as a forum for distributing the marketing campaign developed by Enterprise Florida, Inc., under s. 288.911. In addition, CareerSource Florida, Inc., shall solicit input from the not-for-profit corporation created to advocate on behalf of the information technology industry as an outgrowth of the Information Service Technology Development Task Force created under chapter 99-354, Laws of Florida.

Section 150. Subsections (2) and (5) of section 446.44, Florida Statutes, are amended to read:

446.44 Duties of Rural Workforce Services Program.—It shall be the direct responsibility of the Rural Workforce Services Program to promote and deliver employment and workforce services and resources to the rural undeveloped and underdeveloped counties of the state in an effort to:

(2) Assist Enterprise Florida, Inc., in attracting light, pollution-free industry to the rural counties.

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3976	(4) (5) Develop rural workforce programs that will be
3977	evaluated, planned, and implemented through communications and
3978	planning with appropriate:
3979	(a) Departments of state and federal governments.
3980	(b) Units of Enterprise Florida, Inc.
3981	(b)(c) Agencies and organizations of the public and
3982	private sectors at the state, regional, and local levels.
3983	Section 151. Subsection (1) of section 465.003, Florida
3984	Statutes, is amended to read:
3985	465.003 Definitions.—As used in this chapter, the term:
3986	(1) "Acute and postacute hospital care at home" means
3987	acute and postacute health care services provided in a
3988	clinically qualified patient's permanent residence, as defined
3989	in $\underline{\text{s. }196.012(18)}$ $\underline{\text{s. }196.012(17)}$, through a program approved by
3990	the Centers for Medicare and Medicaid Services and the Agency
3991	for Health Care Administration.
3992	Section 152. Subsection (5) of section 477.0135, Florida
3993	Statutes, is amended to read:
3994	477.0135 Exemptions.—
3995	(5) A license is not required of any individual providing
3996	makeup, special effects, or cosmetology services to an actor,
3997	stunt person, musician, extra, or other talent during a
3998	theatrical, film, or other entertainment production recognized

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production as defined in s. 288.1254(1). Such services are not

by the Office of Film and Entertainment as a qualified

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required to be performed in a licensed salon. Individuals exempt under this subsection may not provide such services to the general public.

Section 153. Subsection (1) of section 570.81, Florida Statutes, is amended to read:

570.81 Agricultural Economic Development Project Review Committee; powers and duties.—

- (1) There is created an Agricultural Economic Development Project Review Committee consisting of five members appointed by the commissioner. The members shall be appointed based upon the recommendations submitted by each entity represented on the committee and shall include:
 - (a) The commissioner or the commissioner's designee.
 - (b) One representative from the Farm Credit Service.
- (c) One representative from the Department of Economic Opportunity Enterprise Florida, Inc.
- (d) One representative from the Florida Farm Bureau Federation.
- (e) One agricultural economist from the Institute of Food and Agricultural Sciences or from Florida Agricultural and Mechanical University.
- Section 154. Subsection (2) of section 570.85, Florida Statutes, is amended to read:
 - 570.85 Agritourism.-

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(2) The Department of Agriculture and Consumer Services

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may provide marketing advice, technical expertise, promotional support, and product development related to agritourism to assist the following in their agritourism initiatives:

Enterprise Florida, Inc.; convention and visitor bureaus,; tourist development councils,; economic development organizations,; and local governments. In carrying out this responsibility, the department shall focus its agritourism efforts on rural and urban communities.

Section 155. Paragraph (c) of subsection (1) of section 624.5105, Florida Statutes, is amended to read:

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

- (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS. -
- (c) The total amount of tax credit which may be granted for all programs approved under this section and <u>ss.</u>

 212.08(5)(o) and 220.183 <u>ss. 212.08(5)(p)</u> and 220.183 is \$14.5 million in the 2022-2023 fiscal year and in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs as defined in s. 420.0004 or homeownership opportunities for low-income or very-low-income households as defined in s. 420.9071 and \$4.5 million in the 2022-2023 fiscal year and in each fiscal year thereafter for all other projects.

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Section 156. Section 625.3255, Florida Statutes, is

1051	repealed.
1052	Section 157. Subsection (4) of section 657.042, Florida
1053	Statutes, is amended to read:
1054	657.042 Investment powers and limitations.—A credit union
1055	may invest its funds subject to the following definitions,
1056	restrictions, and limitations:
1057	(4) INVESTMENT SUBJECT TO LIMITATION OF ONE PERCENT OF
1058	CAPITAL OF THE CREDIT UNION.—Up to 1 percent of the capital of
1059	the credit union may be invested in any of the following:
1060	(a) corporate obligations of any one corporation which is
1061	an affiliate or subsidiary of the credit union or a service
1062	corporation, except that the total investment in all such
1063	corporate obligations shall not exceed 10 percent of the capital
1064	of the credit union.
1065	(b) Any capital participation instrument or evidence of
1066	indebtedness issued by Enterprise Florida, Inc., pursuant to the
1067	Florida Small and Minority Business Assistance Act.
1068	Section 158. Paragraph (f) of subsection (4) of section
1069	658.67, Florida Statutes, is amended to read:
1070	658.67 Investment powers and limitations.—A bank may
1071	invest its funds, and a trust company may invest its corporate
1072	funds, subject to the following definitions, restrictions, and
1073	limitations:
1074	(4) INVESTMENTS SUBJECT TO LIMITATION OF TEN PERCENT OR

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LESS OF CAPITAL ACCOUNTS.-

1076	(f) Up to 10 percent of the capital accounts of a bank or
1077	trust company may be invested in any capital participation
1078	instrument or evidence of indebtedness issued by Enterprise
1079	Florida, Inc., pursuant to the Florida Small and Minority
1080	Business Assistance Act.
1081	Section 159. Paragraphs (f) through (l) of subsection (2)
1082	of section 1004.015, Florida Statutes, are redesignated as
1083	paragraphs (e) through (k) , respectively, and present paragraph
1084	(e) of subsection (2) of that section is amended, to read:
1085	1004.015 Florida Talent Development Council
1086	(2) Members of the council shall include:
1087	(e) The president of Enterprise Florida, Inc.
1088	Section 160. Paragraph (d) of subsection (5) of section
1089	1004.65, Florida Statutes, is amended to read:
1090	1004.65 Florida College System institutions; governance,
1091	mission, and responsibilities
1092	(5) The primary mission and responsibility of Florida
1093	College System institutions is responding to community needs for
1094	postsecondary academic education and career degree education.
1095	This mission and responsibility includes being responsible for:
1096	(d) Promoting economic development for the state within
1097	each Florida College System institution district through the
1098	provision of special programs, including, but not limited to,
1099	the:

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- 1.2. Technology transfer centers.
- 4102 2.3. Economic development centers.
- 4103 3.4. Workforce literacy programs.

- Section 161. Paragraph (b) of subsection (10) of section 1004.78, Florida Statutes, is amended to read:
 - 1004.78 Technology transfer centers at Florida College System institutions.—
 - (10) The State Board of Education may award grants to Florida College System institutions, or consortia of public and private colleges and universities and other public and private entities, for the purpose of supporting the objectives of this section. Grants awarded pursuant to this subsection shall be in accordance with rules of the State Board of Education. Such rules shall include the following provisions:
 - (b) Grants to centers funded with state revenues appropriated specifically for technology transfer activities shall be reviewed and approved by the State Board of Education using proposal solicitation, evaluation, and selection procedures established by the state board in consultation with the Department of Economic Opportunity Enterprise Florida, Inc. Such procedures may include designation of specific areas or applications of technology as priorities for the receipt of funding.
 - Section 162. Subsection (4) of section 1011.76, Florida Statutes, is amended to read:

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1011.76 Small School District Stabilization Program.—

(4) The Department of Education may award the school district a stabilization grant intended to protect the district from continued financial reductions. The amount of the grant will be determined by the Department of Education and may be equivalent to the amount of the decline in revenues projected for the next fiscal year. In addition, the Department of Economic Opportunity may implement a rural economic development initiative to identify the economic factors that are negatively impacting the community and may consult with Enterprise Florida, Inc., in developing a plan to assist the county with its economic transition. The grant will be available to the school district for a period of up to 5 years to the extent that funding is provided for such purpose in the General Appropriations Act.

Section 163. Subsection (1) of section 1011.94, Florida

Section 163. Subsection (1) of section 1011.94, Florida Statutes, is amended to read:

1011.94 University Major Gifts Program. -

(1) There is established a University Major Gifts Program. The purpose of the program is to enable each university to provide donors with an incentive in the form of matching grants for donations for the establishment of permanent endowments and sales tax exemption matching funds received pursuant to \underline{s} . $\underline{212.08(5)(i)}$ s. $\underline{212.08(5)(j)}$, which must be invested, with the proceeds of the investment used to support libraries and

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4151	instruction and research programs, as defined by the Bo	pard of
4152	Governors.	
4153	Section 164. This act shall take effect July 1, 2	2023.

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