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LEGISLATIVE ACTION

Senate

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House

The Committee on Rules (Collins) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Section 288.12266, Florida Statutes, is
repealed.

Section 2. Section 288.124, Florida Statutes, is repealed.

Section 3. Paragraphs (e) and (k) of subsection (4) and
paragraph (a) of subsection (5) of section 20.60, Florida
Statutes, are amended to read:

20.60 Department of Commerce; creation; powers and duties.-



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(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. The department is the state's chief agency for business recruitment and expansion and economic development. To accomplish such purposes, the department shall:

(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; defense, space, and aerospace development; rural community development; and the development and promotion of professional and amateur sporting events.

(k) Assist, promote, and enhance economic opportunities for this state's ~~minority-owned~~ businesses and rural and urban communities.

(5) The divisions within the department have specific responsibilities to achieve the duties, responsibilities, and goals of the department. Specifically:

(a) The Division of Economic Development shall:

1. Analyze and evaluate business prospects identified by the Governor and the secretary.

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



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41 investment of program funds deposited in the Grants and
42 Donations Trust Fund to contract for the administration of those
43 programs, or portions of the programs, assigned to the
44 department by law, by the appropriations process, or by the
45 Governor. Such expenditures are ~~shall be~~ subject to review under
46 chapter 216.

47 3. Develop measurement protocols for the state incentive
48 programs and for the contracted entities which will be used to
49 determine their performance and competitive value to the state.
50 Performance measures, benchmarks, and sanctions must be
51 developed in consultation with the legislative appropriations
52 committees and the appropriate substantive committees, and are
53 subject to the review and approval process provided in s.
54 216.177. The approved performance measures, standards, and
55 sanctions must ~~shall~~ be included and made a part of the
56 strategic plan for contracts entered into for delivery of
57 programs authorized by this section.

58 4. Develop a 5-year statewide strategic plan. The strategic
59 plan must include, but need not be limited to:

60 a. Strategies for the promotion of business formation,
61 expansion, recruitment, and retention through aggressive
62 marketing, attraction of venture capital and finance
63 development, domestic trade, international development, and
64 export assistance, which lead to more and better jobs and higher
65 wages for all geographic regions, ~~disadvantaged communities,~~ and
66 populations of the state, including economically distressed
67 areas, rural areas, ~~minority businesses,~~ and urban core areas.

68 b. The development of realistic policies and programs to
69 further the economic diversity of the state, its regions, and



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70 their associated industrial clusters.

71 c. Specific provisions for the stimulation of economic
72 development and job creation in rural areas and midsize cities
73 and counties of the state, including strategies for rural
74 marketing and the development of infrastructure in rural areas.

75 d. Provisions for the promotion of the successful long-term
76 economic development of the state with increased emphasis in
77 market research and information.

78 e. Plans for the generation of foreign investment in the
79 state which create jobs paying above-average wages and which
80 result in reverse investment in the state, including programs
81 that establish viable overseas markets, assist in meeting the
82 financing requirements of export-ready firms, broaden
83 opportunities for international joint venture relationships, use
84 the resources of academic and other institutions, coordinate
85 trade assistance and facilitation services, and facilitate
86 availability of and access to education and training programs
87 that assure requisite skills and competencies necessary to
88 compete successfully in the global marketplace.

89 f. The identification of business sectors that are of
90 current or future importance to the state's economy and to the
91 state's global business image, and development of specific
92 strategies to promote the development of such sectors.

93 g. Strategies for talent development necessary in the state
94 to encourage economic development growth, taking into account
95 factors such as the state's talent supply chain, education and
96 training opportunities, and available workforce.

97 h. Strategies and plans to support this state's defense,
98 space, and aerospace industries and the emerging complementary



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business activities and industries that support the development and growth of defense, space, and aerospace in this state.

5. Update the strategic plan every 5 years.

6. Involve CareerSource Florida, Inc.; direct-support organizations of the department; 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.

7. Coordinate with the Florida Tourism Industry Marketing Corporation in the development of the 4-year marketing plan pursuant to s. 288.1226(13).

8. Administer and manage relationships, as appropriate, with the entities and programs created pursuant to the Florida Capital Formation Act, ss. 288.9621-288.96255.

9. Establish the Office of Secure Florida. The office is responsible for administering and enforcing:

a. Employment verification compliance, as set forth in ss. 448.09 and 448.095.

b. The real property purchase and registration requirements set forth in ss. 692.203 and 692.204.

Section 4. Paragraph (r) of subsection (5) of section 212.08, Florida Statutes, is amended to read:

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.



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(5) EXEMPTIONS; ACCOUNT OF USE.—

(r) *Data center property*.—

1. As used in this paragraph, the term:

a. "Critical IT load" means that portion of electric power capacity, expressed in terms of megawatts, which is reserved solely for owners or tenants of a data center to operate their computer server equipment. The term does not include any ancillary load for cooling, lighting, common areas, or other equipment.

b. "Cumulative capital investment" means the combined total of all expenses incurred by the owners or tenants of a data center after July 1, 2017, in connection with acquiring, constructing, installing, equipping, or expanding the data center. However, the term does not include any expenses incurred in the acquisition of improved real property operating as a data center at the time of acquisition or within 6 months before the acquisition.

c. "Data center" means a facility that:

(I) Consists of one or more contiguous parcels in this state, along with the buildings, substations and other infrastructure, fixtures, and personal property located on the parcels;

(II) Is used exclusively to house and operate equipment that receives, stores, aggregates, manages, processes, transforms, retrieves, researches, or transmits data; or that is necessary for the proper operation of equipment that receives, stores, aggregates, manages, processes, transforms, retrieves, researches, or transmits data;

(III) Has a critical IT load of 15 megawatts or higher, and



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a critical IT load of 1 megawatt or higher dedicated to each individual owner or tenant within the data center; and

(IV) Is constructed on or after July 1, 2017.

d. "Data center property" means property used exclusively at a data center to construct, outfit, operate, support, power, cool, dehumidify, secure, or protect a data center and any contiguous dedicated substations. The term includes, but is not limited to, construction materials, component parts, machinery, equipment, computers, servers, installations, redundancies, and operating or enabling software, including any replacements, updates and new versions, and upgrades to or for such property, regardless of whether the property is a fixture or is otherwise affixed to or incorporated into real property. The term also includes electricity used exclusively at a data center.

2. Data center property is exempt from the tax imposed by this chapter, except for the tax imposed by s. 212.031. To be eligible for the exemption provided by this paragraph, the data center's owners and tenants must make a cumulative capital investment of \$150 million or more for the data center and the data center must have a critical IT load of 15 megawatts or higher and a critical IT load of 1 megawatt or higher dedicated to each individual owner or tenant within the data center. Each of these requirements must be satisfied no later than 5 years after the commencement of construction of the data center.

3.a. To receive the exemption provided by this paragraph, the person seeking the exemption must apply to the department for a temporary tax exemption certificate. The application must state that a qualifying data center designation is being sought and provide information that the requirements of subparagraph 2.



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will be met. Upon a tentative determination by the department that the data center will meet the requirements of subparagraph 2., the department must issue the certificate.

b.(I) The certificateholder shall maintain all necessary books and records to support the exemption provided by this paragraph. Upon satisfaction of all requirements of subparagraph 2., the certificateholder must deliver the temporary tax certificate to the department together with documentation sufficient to show the satisfaction of the requirements. Such documentation must include written declarations, pursuant to s. 92.525, from:

(A) A professional engineer, licensed pursuant to chapter 471, certifying that the critical IT load requirement set forth in subparagraph 2. has been satisfied at the data center; and

(B) A Florida certified public accountant, as defined in s. 473.302, certifying that the cumulative capital investment requirement set forth in subparagraph 2. has been satisfied for the data center.

The professional engineer and the Florida certified public accountant may not be professionally related with the data center's owners, tenants, or contractors, except that they may be retained by a data center owner to certify that the requirements of subparagraph 2. have been met.

(II) If the department determines that the subparagraph 2. requirements have been satisfied, the department must issue a permanent tax exemption certificate.

(III) Notwithstanding s. 212.084(4), the permanent tax exemption certificate remains valid and effective for as long as



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the data center described in the exemption application continues to operate as a data center as defined in subparagraph 1., with review by the department every 5 years to ensure compliance. As part of the review, the certificateholder shall, within 3 months before the end of any 5-year period, submit a written declaration, pursuant to s. 92.525, certifying that the critical IT load of 15 megawatts or higher and the critical IT load of 1 megawatt or higher dedicated to each individual owner or tenant within the data center required by subparagraph 2. continues to be met. All owners, tenants, contractors, and others purchasing exempt data center property shall maintain all necessary books and records to support the exemption as to those purchases.

(IV) Notwithstanding s. 213.053, the department may share information concerning a temporary or permanent data center exemption certificate among all owners, tenants, contractors, and others purchasing exempt data center property pursuant to such certificate.

c. If, in an audit conducted by the department, it is determined that the certificateholder or any owners, tenants, contractors, or others purchasing, renting, or leasing data center property do not meet the criteria of this paragraph, the amount of taxes exempted at the time of purchase, rental, or lease is immediately due and payable to the department from the purchaser, renter, or lessee of those particular items, together with the appropriate interest and penalty computed from the date of purchase in the manner prescribed by this chapter.

Notwithstanding s. 95.091(3)(a), any tax due as provided in this sub-subparagraph may be assessed by the department within 6 years after the date the data center property was purchased.



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d. Purchasers, lessees, and renters of data center property who qualify for the exemption provided by this paragraph shall obtain from the data center a copy of the tax exemption certificate issued pursuant to sub-subparagraph a. or sub-subparagraph b. Before or at the time of purchase of the item or items eligible for exemption, the purchaser, lessee, or renter shall provide to the seller a copy of the tax exemption certificate and a signed certificate of entitlement. Purchasers, lessees, and renters with self-accrual authority shall maintain all documentation necessary to prove the exempt status of purchases.

e. For any purchase, lease, or rental of property that is exempt pursuant to this paragraph, the possession of a copy of a tax exemption certificate issued pursuant to sub-subparagraph a. or sub-subparagraph b. and a signed certificate of entitlement relieves the seller of the responsibility of collecting the tax on the sale, lease, or rental of such property, and the department must look solely to the purchaser, renter, or lessee for recovery of the tax if it determines that the purchase, rental, or lease was not entitled to the exemption.

4. After June 30, 2037 ~~2027~~, the department may not issue a temporary tax exemption certificate pursuant to this paragraph.

Section 5. Paragraph (d) of subsection (21) of section 253.025, Florida Statutes, is amended to read:

253.025 Acquisition of state lands.—

(21)

(d) A conveyance at less than appraised value must state that the land will revert to the board of trustees if the land is not used for its intended purposes as a military installation



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buffer or if the military installation closes. Federal agencies, including the Department of Defense and its subordinate Departments of the Army, Navy, and Air Force, and the Department of Homeland Security's United States Coast Guard, are exempt from this paragraph if the primary purpose of remaining as a military installation buffer continues, even though the specific military purpose, mission, and function on the conveyed land is modified or changes from that which was present or proposed at the time of the conveyance.

Section 6. Subsection (4) of section 331.302, Florida Statutes, is amended to read:

331.302 Space Florida; creation; purpose.—

(4) Space Florida is not an agency as defined in ss. 216.011, ~~and~~ 287.012, and 287.055. Space Florida is exempt from the bidding requirements in s. 255.20 if Space Florida engages in professional or construction services, or both, under an arrangement with a person in which:

(a) The person offering personal or construction goods or services is not subject to the requirements of s. 287.055;

(b) Space Florida and the person enter into a contract; and

(c) The person provides to Space Florida, by contract, an unqualified representation and warranty that the payments by the person to Space Florida in return for the possession and use of the project by the person will not be derived, directly or indirectly, from state or local government funds.

Section 7. Subsections (2), (4), and (9) of section 445.08, Florida Statutes, are amended to read:

445.08 Florida Law Enforcement Recruitment Bonus Payment Program.—



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(2) (a) There is created within the department the Florida Law Enforcement Recruitment Bonus Payment Program to aid in the recruitment of law enforcement officers within this ~~the~~ state. The purpose of the program is to administer one-time bonus payments of up to \$5,000 to each newly employed officer within this ~~the~~ state.

(b) Bonus payments provided to eligible newly employed officers are contingent upon legislative appropriations. Bonus payments provided to eligible newly employed officers in a fiscal year ~~and~~ shall be prorated subject to the amount appropriated for the program.

(4) (a) The department shall develop an annual plan for the administration of the program and distribution of bonus payments. Applicable employing agencies shall assist the department with the collection of any data necessary to determine bonus payment amounts and to distribute the bonus payments, and shall otherwise provide the department with any information or assistance needed to fulfill the requirements of this section. At a minimum, the plan must include:

1. ~~(a)~~ The method for determining the estimated number of newly employed officers to gain or be appointed to full-time employment during the applicable fiscal year.

2. ~~(b)~~ The minimum eligibility requirements a newly employed officer must meet to receive and retain a bonus payment, which must include:

a. ~~1.~~ Obtaining certification for employment or appointment as a law enforcement officer pursuant to s. 943.1395.

b. ~~2.~~ Gaining full-time employment with a Florida criminal justice agency.



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331 ~~c.3.~~ Maintaining ~~continuous~~ full-time employment as a law
332 enforcement officer with a Florida criminal justice agency for
333 at least 2 years from the date on which the officer obtained
334 certification. The required 2-year employment period may be
335 satisfied by maintaining full-time employment at one or more
336 employing agencies, but such period must not contain any break
337 in service longer than 180 ~~15~~ calendar days. A law enforcement
338 officer must provide documentation to the department justifying
339 a break in service. Any break in service will not count toward
340 satisfying the 2-year full-time employment requirement of this
341 section.

342 ~~3.(e)~~ The method that will be used to determine the bonus
343 payment amount to be distributed to each newly employed officer.

344 ~~4.(d)~~ The method that will be used to distribute bonus
345 payments to applicable employing agencies for distribution to
346 eligible officers. Such method should prioritize distributing
347 bonus payments to eligible officers in the most efficient and
348 quickest manner possible.

349 ~~5.(e)~~ The estimated cost to the department associated with
350 developing and administering the program and distributing bonus
351 payment funds.

352 ~~6.(f)~~ The method by which an officer must reimburse the
353 state if he or she received a bonus payment under the program,
354 but failed to maintain ~~continuous~~ employment for the required 2-
355 year period. Reimbursement is shall not be required if an
356 officer is discharged by his or her employing agency for a
357 reason other than misconduct as designated on the affidavit of
358 separation completed by the employing agency and maintained by
359 the commission, provided that any break in service is no longer



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than 180 calendar days.

(b) The department shall establish the acceptable circumstances for a break in service. For purposes of this paragraph, the term "break in service" means a period of time during which the person is employed with a Florida criminal justice agency but is not employed as a full-time law enforcement officer. The term does not include a period of time during which the person is not employed.

The department may establish other criteria deemed necessary to determine bonus payment eligibility and distribution.

(9) This section expires July 1, 2030 ~~2025~~.

Section 8. Paragraph (b) of subsection (2) of section 288.0001, Florida Statutes, is amended to read:

288.0001 Economic Development Programs Evaluation.—The Office of Economic and Demographic Research and the Office of Program Policy Analysis and Government Accountability (OPPAGA) shall develop and present to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the chairs of the legislative appropriations committees the Economic Development Programs Evaluation.

(2) The Office of Economic and Demographic Research and OPPAGA shall provide a detailed analysis of economic development programs as provided in the following schedule:

(b) By January 1, 2015, and every 3 years thereafter, an analysis of:

1. The entertainment industry sales tax exemption program established under s. 288.1258.

2. VISIT Florida and its programs established or funded



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under ss. 288.122-288.12265 and ~~288.124~~.

3. The Florida Sports Foundation and related programs, including those established under ss. 288.1162, 288.11621, 288.1166, and 288.1167.

Section 9. This act shall take effect July 1, 2025.

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

And the title is amended as follows:

Delete everything before the enacting clause and insert:

A bill to be entitled

An act relating to rural and urban business enterprises; repealing ss. 288.12266 and 288.124, F.S., relating to the Targeted Marketing Assistance Program and the convention grants program, respectively; amending s. 20.60, F.S.; revising the purpose of the Department of Commerce; revising the responsibilities of the Division of Economic Development within the department; assigning responsibility to the division for the Office of Secure Florida within the department; specifying the responsibilities of the office; amending s. 212.08, F.S.; revising the date in which the Department of Revenue may not issue temporary tax exemption certificates; amending s. 253.025, F.S.; providing an exemption for federal agencies regarding land being reverted to the Board of Trustees of the Internal Improvement Trust Fund if land conveyances are at less than the appraised value; amending s. 331.302, F.S.;



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providing that Space Florida is not an agency for purposes of its ability to bid and contract for certain professional and construction services under certain circumstances, and is therefore exempt from certain requirements; amending s. 445.08, F.S.; revising the minimum eligibility requirements for the Florida Law Enforcement Recruitment Bonus Payment Program for newly employed law enforcement officers; requiring the Department of Commerce to establish the acceptable circumstances for a break in service; defining the term "break in service"; revising an expiration date; amending s. 288.0001, F.S.; conforming a provision to changes made by the act; providing an effective date.