

BILL

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1                                   A bill to be entitled  
 2           An act relating to economic development; amending s.  
 3           166.231, F.S.; revising industry code designation;  
 4           amending s. 212.05, F.S.; revising industry code  
 5           designation; amending 212.08; revising industry code  
 6           designation; amending s. 212.097, F.S.; revising industry  
 7           code designation; amending 212.098, F.S.; revising  
 8           industry code designation; amending s. 220.15; revising  
 9           industry code designation; amending s. 220.191, F.S.;  
 10          requiring applications for capital investment tax credits  
 11          to be reviewed and certified under a specified provision;  
 12          creating s. 288.061, F.S.; providing an economic  
 13          development incentive application process; providing time  
 14          periods and requirements for certification for economic  
 15          development incentive applications; amending s. 288.063,  
 16          F.S.; requiring that adoption of criteria by which certain  
 17          transportation projects are to be reviewed and certified  
 18          be done in accordance with a specified provision; amending  
 19          s. 288.065, F.S.; revising Rural Community Development  
 20          Revolving Loan Fund population requirements; amending s.  
 21          288.0655, F.S.; authorizing the Office of Tourism, Trade,  
 22          and Economic Development to award grants for a certain  
 23          percentage of total infrastructure project costs for  
 24          certain catalyst site funding applications; providing for  
 25          waiver of the local matching requirement; expanding  
 26          eligible facilities for authorized infrastructure  
 27          projects; amending s. 288.0656, F.S.; providing

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28 legislative intent; revising and providing definitions;  
 29 providing certain additional review and action  
 30 requirements for REDI relating to rural communities;  
 31 revising representation on REDI; deleting a limitation on  
 32 characterization as a rural area of critical economic  
 33 concern; authorizing rural areas of critical economic  
 34 concern to designate certain catalyst projects for certain  
 35 purposes; providing project requirements; requiring the  
 36 initiative to assist local governments with certain  
 37 comprehensive planning needs; providing procedures and  
 38 requirements for such assistance; revising certain  
 39 reporting requirements for REDI; amending s. 288.06561,  
 40 F.S., deleting paragraph reference; amending s. 288.0657,  
 41 F.S.; revising the definition for a rural community;  
 42 amending s. 288.1045, F.S.; revising provisions relating  
 43 to the application and refund process for the qualified  
 44 defense contractor tax refund program; revising the cap on  
 45 refunds per applicant; deleting a report requirement;  
 46 amending s. 288.106, F.S.; revising definitions; revising  
 47 industry code designation; revising provisions relating to  
 48 the application process for the qualified target industry  
 49 businesses; revising an economic-stimulus exemption  
 50 request provision; revising date for exemption requests;  
 51 revising an expiration provision; amending s. 288.107,  
 52 F.S.; providing additional criteria for participation in  
 53 the brownfield redevelopment bonus refund; requiring that  
 54 applications for brownfield redevelopment bonus refunds be

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55 reviewed and certified under a specified provision;  
 56 amending s. 288.108, F.S.; requiring that applications for  
 57 high-impact business performance grants be considered  
 58 under a specified provision; deleting certain final order  
 59 and report requirements; amending s. 288.1088, F.S.;  
 60 requiring that applications concerning the Quick Action  
 61 Closing Fund be considered under a specified provision;  
 62 providing a time period for the director to recommend  
 63 approval or disapproval of a project for receipt of funds  
 64 from the Quick Action Closing Fund; removing Legislative  
 65 Budget Commission review of appropriations for Quick  
 66 Action Closing Fund; creating s. 288.10895, F.S.;  
 67 providing for transfer of credits or incentives; defining  
 68 eligible recipients by cross-reference; providing for  
 69 amount of credit or incentive that may be transferred;  
 70 providing conditions for use of transferred credit or  
 71 incentive; providing a limitation on the number of  
 72 transfers; providing eligibility of transfers; providing  
 73 for recovery of transfers under certain conditions;  
 74 providing rulemaking authority; excluding a certain type  
 75 of tax credit from transfer provisions; providing an  
 76 effective date.

77

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

79

80 Section 1. Subsection (6) of section 166.231, Florida  
 81 Statutes, is amended to read:

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82 166.231 Municipalities; public service tax.--  
 83 (6) A municipality may exempt from the tax imposed by this  
 84 section any amount up to, and including, the total amount of  
 85 electricity, metered natural gas, liquefied petroleum gas either  
 86 metered or bottled, or manufactured gas either metered or  
 87 bottled purchased per month, or reduce the rate of taxation on  
 88 the purchase of such electricity or gas when purchased by an  
 89 industrial consumer which uses the electricity or gas directly  
 90 in industrial manufacturing, processing, compounding, or a  
 91 production process, at a fixed location in the municipality, of  
 92 items of tangible personal property for sale. The municipality  
 93 shall establish the requirements for qualification for this  
 94 exemption in the manner prescribed by ordinance. Possession by a  
 95 seller of a written certification by the purchaser, certifying  
 96 the purchaser's entitlement to an exemption permitted by this  
 97 subsection, relieves the seller from the responsibility of  
 98 collecting the tax on the nontaxable amounts, and the  
 99 municipality shall look solely to the purchaser for recovery of  
 100 such tax if it determines that the purchaser was not entitled to  
 101 the exemption. Any municipality granting an exemption pursuant  
 102 to this subsection shall grant the exemption to all companies  
 103 classified in the same NAICS Industry Number (five-digit number)  
 104 ~~SIC Industry Major Group Number~~.

105 Section 2. Paragraph (i) of subsection (1) of section  
 106 212.05, Florida Statutes, is amended to read:

107 212.05 Sales, storage, use tax.--It is hereby declared to  
 108 be the legislative intent that every person is exercising a

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109 taxable privilege who engages in the business of selling  
 110 tangible personal property at retail in this state, including  
 111 the business of making mail order sales, or who rents or  
 112 furnishes any of the things or services taxable under this  
 113 chapter, or who stores for use or consumption in this state any  
 114 item or article of tangible personal property as defined herein  
 115 and who leases or rents such property within the state.

116 (1) For the exercise of such privilege, a tax is levied on  
 117 each taxable transaction or incident, which tax is due and  
 118 payable as follows:

119 (i)1. At the rate of 6 percent on charges for all:

120 a. Detective, burglar protection, and other protection  
 121 services (NAICS National Numbers 561611, 561612, 561613, and  
 122 561621 ~~SIC Industry Numbers 7381 and 7382~~). Any law enforcement  
 123 officer, as defined in s. 943.10, who is performing approved  
 124 duties as determined by his or her local law enforcement agency  
 125 in his or her capacity as a law enforcement officer, and who is  
 126 subject to the direct and immediate command of his or her law  
 127 enforcement agency, and in the law enforcement officer's uniform  
 128 as authorized by his or her law enforcement agency, is  
 129 performing law enforcement and public safety services and is not  
 130 performing detective, burglar protection, or other protective  
 131 services, if the law enforcement officer is performing his or  
 132 her approved duties in a geographical area in which the law  
 133 enforcement officer has arrest jurisdiction. Such law  
 134 enforcement and public safety services are not subject to tax  
 135 irrespective of whether the duty is characterized as "extra

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136 duty," "off-duty," or "secondary employment," and irrespective  
 137 of whether the officer is paid directly or through the officer's  
 138 agency by an outside source. The term "law enforcement officer"  
 139 includes full-time or part-time law enforcement officers, and  
 140 any auxiliary law enforcement officer, when such auxiliary law  
 141 enforcement officer is working under the direct supervision of a  
 142 full-time or part-time law enforcement officer.

143 b. Nonresidential cleaning and nonresidential pest control  
 144 services (NAICS National Numbers 561710, 561720, and 561790 ~~SIC~~  
 145 ~~Industry Group Number 734~~).

146 2. As used in this paragraph, "NAICS~~SIC~~" means those  
 147 classifications contained in the North American Industry  
 148 Classification System ~~Standard Industrial Classification Manual,~~  
 149 ~~1987,~~ as published by the Office of Management and Budget,  
 150 Executive Office of the President.

151 3. Charges for detective, burglar protection, and other  
 152 protection security services performed in this state but used  
 153 outside this state are exempt from taxation. Charges for  
 154 detective, burglar protection, and other protection security  
 155 services performed outside this state and used in this state are  
 156 subject to tax.

157 4. If a transaction involves both the sale or use of a  
 158 service taxable under this paragraph and the sale or use of a  
 159 service or any other item not taxable under this chapter, the  
 160 consideration paid must be separately identified and stated with  
 161 respect to the taxable and exempt portions of the transaction or  
 162 the entire transaction shall be presumed taxable. The burden

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163 shall be on the seller of the service or the purchaser of the  
 164 service, whichever applicable, to overcome this presumption by  
 165 providing documentary evidence as to which portion of the  
 166 transaction is exempt from tax. The department is authorized to  
 167 adjust the amount of consideration identified as the taxable and  
 168 exempt portions of the transaction; however, a determination  
 169 that the taxable and exempt portions are inaccurately stated and  
 170 that the adjustment is applicable must be supported by  
 171 substantial competent evidence.

172 5. Each seller of services subject to sales tax pursuant  
 173 to this paragraph shall maintain a monthly log showing each  
 174 transaction for which sales tax was not collected because the  
 175 services meet the requirements of subparagraph 3. for out-of-  
 176 state use. The log must identify the purchaser's name, location  
 177 and mailing address, and federal employer identification number,  
 178 if a business, or the social security number, if an individual,  
 179 the service sold, the price of the service, the date of sale,  
 180 the reason for the exemption, and the sales invoice number. The  
 181 monthly log shall be maintained pursuant to the same  
 182 requirements and subject to the same penalties imposed for the  
 183 keeping of similar records pursuant to this chapter.

184 Section 3. Paragraphs (ff), (xx), and (yy) of subsection  
 185 (7) of section 212.08, Florida Statutes, are amended to read:

186 212.08 Sales, rental, use, consumption, distribution, and  
 187 storage tax; specified exemptions.--The sale at retail, the  
 188 rental, the use, the consumption, the distribution, and the  
 189 storage to be used or consumed in this state of the following

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190 are hereby specifically exempt from the tax imposed by this  
 191 chapter.

192 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any  
 193 entity by this chapter do not inure to any transaction that is  
 194 otherwise taxable under this chapter when payment is made by a  
 195 representative or employee of the entity by any means,  
 196 including, but not limited to, cash, check, or credit card, even  
 197 when that representative or employee is subsequently reimbursed  
 198 by the entity. In addition, exemptions provided to any entity by  
 199 this subsection do not inure to any transaction that is  
 200 otherwise taxable under this chapter unless the entity has  
 201 obtained a sales tax exemption certificate from the department  
 202 or the entity obtains or provides other documentation as  
 203 required by the department. Eligible purchases or leases made  
 204 with such a certificate must be in strict compliance with this  
 205 subsection and departmental rules, and any person who makes an  
 206 exempt purchase with a certificate that is not in strict  
 207 compliance with this subsection and the rules is liable for and  
 208 shall pay the tax. The department may adopt rules to administer  
 209 this subsection.

210 (ff) Certain electricity or steam uses.--

211 1. Subject to the provisions of subparagraph 4., charges  
 212 for electricity or steam used to operate machinery and equipment  
 213 at a fixed location in this state when such machinery and  
 214 equipment is used to manufacture, process, compound, produce, or  
 215 prepare for shipment items of tangible personal property for  
 216 sale, or to operate pollution control equipment, recycling



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217 equipment, maintenance equipment, or monitoring or control  
 218 equipment used in such operations are exempt to the extent  
 219 provided in this paragraph. If 75 percent or more of the  
 220 electricity or steam used at the fixed location is used to  
 221 operate qualifying machinery or equipment, 100 percent of the  
 222 charges for electricity or steam used at the fixed location are  
 223 exempt. If less than 75 percent but 50 percent or more of the  
 224 electricity or steam used at the fixed location is used to  
 225 operate qualifying machinery or equipment, 50 percent of the  
 226 charges for electricity or steam used at the fixed location are  
 227 exempt. If less than 50 percent of the electricity or steam used  
 228 at the fixed location is used to operate qualifying machinery or  
 229 equipment, none of the charges for electricity or steam used at  
 230 the fixed location are exempt.

231 2. This exemption applies only to industries classified  
 232 under NAICS Sector Numbers 21, 31, 32, and 33 and NAICS National  
 233 Numbers 113310, 238910, 488390, 511110, 511120, 511130, 511140,  
 234 511191, 511199, 512220, 512230, 516110, 541360, 541710, and  
 235 811490 ~~SIC Industry Major Group Numbers 10, 12, 13, 14, 20, 22,~~  
 236 ~~23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38,~~  
 237 ~~and 39 and Industry Group Number 212.~~ As used in this paragraph,  
 238 "NAICS ~~SIC~~" means those classifications contained in the North  
 239 American Industry Classification System ~~Standard Industrial~~  
 240 ~~Classification Manual, 1987,~~ as published by the Office of  
 241 Management and Budget, Executive Office of the President.

242 3. Possession by a seller of a written certification by  
 243 the purchaser, certifying the purchaser's entitlement to an

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244 exemption permitted by this subsection, relieves the seller from  
 245 the responsibility of collecting the tax on the nontaxable  
 246 amounts, and the department shall look solely to the purchaser  
 247 for recovery of such tax if it determines that the purchaser was  
 248 not entitled to the exemption.

249 4. Such exemption shall be applied as follows: beginning  
 250 July 1, 2000, 100 percent of the charges for such electricity or  
 251 steam shall be exempt.

252 (xx) Certain repair and labor charges.--

253 1. Subject to the provisions of subparagraphs 2. and 3.,  
 254 there is exempt from the tax imposed by this chapter all labor  
 255 charges for the repair of, and parts and materials used in the  
 256 repair of and incorporated into, industrial machinery and  
 257 equipment which is used for the manufacture, processing,  
 258 compounding, production, or preparation for shipping of items of  
 259 tangible personal property at a fixed location within this  
 260 state.

261 2. This exemption applies only to industries classified  
 262 under NAICS Sector Numbers 21, 31, 32, and 33 and NAICS National  
 263 Numbers 113310, 238910, 488390, 511110, 511120, 511130, 511140,  
 264 511191, 511199, 512220, 512230, 516110, 541360, 541710, and  
 265 811490 SIC Industry Major Group Numbers 10, 12, 13, 14, 20, 22,  
 266 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38,  
 267 and 39 and Industry Group Number 212. As used in this  
 268 subparagraph, "NAICS SIC" means those classifications contained  
 269 in the North American Industry Classification System Standard  
 270 Industrial Classification Manual, 1987, as published by the

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271 Office of Management and Budget, Executive Office of the  
 272 President.

273 3. This exemption shall be applied as follows:

274 a. Beginning July 1, 2000, 50 percent of such charges for  
 275 repair parts and labor shall be exempt.

276 b. Beginning July 1, 2001, 75 percent of such charges for  
 277 repair parts and labor shall be exempt.

278 c. Beginning July 1, 2002, 100 percent of such charges for  
 279 repair parts and labor shall be exempt.

280 (yy) Film and other printing supplies.--Also exempt are  
 281 the following materials purchased, produced, or created by  
 282 businesses classified under NAICS National Numbers 323110,  
 283 323111, 323112, 323113, 323114, 323115, 323116, 323118, 323119,  
 284 323121, 323122, 511191, and 516110 ~~SIC Industry Numbers 275,~~  
 285 ~~276, 277, 278, or 279~~ for use in producing graphic matter for  
 286 sale: film, photographic paper, dyes used for embossing and  
 287 engraving, artwork, typography, lithographic plates, and  
 288 negatives. As used in this paragraph, "NAICS ~~SIC~~" means those  
 289 classifications contained in the North American Industry  
 290 Classification System ~~Standard Industrial Classification Manual,~~  
 291 ~~1987,~~ as published by the Office of Management and Budget,  
 292 Executive Office of the President.

293 Section 4. Paragraph (a) of subsection (1) of section  
 294 212.097, Florida Statutes, is amended to read:

295 212.097 Urban High-Crime Area Job Tax Credit Program.--

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

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297 (a) "Eligible business" means any sole proprietorship,  
 298 firm, partnership, or corporation that is located in a qualified  
 299 county and is predominantly engaged in, or is headquarters for a  
 300 business predominantly engaged in, activities usually provided  
 301 for consideration by firms classified within the following  
 302 standard industrial classifications: NAICS Sector Number 11 ~~SIC~~  
 303 ~~01-SIC-09~~ (agriculture, forestry, ~~and fishing, and hunting~~);  
 304 NAICS Sector Numbers 31-33 and NAICS National Numbers 212324,  
 305 212325, 212393, and 212399 ~~SIC 20-SIC 39~~ (manufacturing); NAICS  
 306 National Numbers 212324, 441110, 441120, 441210, 441221, 441222,  
 307 441229, 441310, 441320, 442110, 442210, 442291, 442299, 443111,  
 308 443112, 443120, 443130, 444110, 444120, 444130, 444190, 444210,  
 309 444220, 445110, 445120, 445210, 445220, 445230, 445291, 445292,  
 310 445299, 445310, 446110, 446120, 446130, 446191, 446199, 447110,  
 311 447190, 448110, 448120, 448130, 448140, 448150, 448190, 448210,  
 312 448310, 448320, 451110, 451120, 451130, 451140, 451211, 451212,  
 313 451220, 452111, 452112, 452910, 452990, 453110, 453210, 453220,  
 314 453310, 453910, 453920, 453930, 453991, 453998, 454111, 454112,  
 315 454113, 454210, 454311, 454312, 454319, 454390, 488390, 511110,  
 316 511120, 511130, 511140, 511191, 511199, 512220, 512230, 516110,  
 317 522298, 541320, 541710, 541940, 561730, 722213, 722330, 811490,  
 318 and 812910 ~~SIC 52-SIC 57 and SIC 59~~ (retail); NAICS National  
 319 Numbers 493110, 493120, 493130, 493190, and 531130 ~~SIC 422~~  
 320 (public warehousing and storage); NAICS National Numbers 721110,  
 321 721120, 721191, 721199, 721211, 721214, and 721310 ~~SIC 70~~  
 322 (hotels and other lodging places); NAICS National Numbers 541710  
 323 ~~SIC 7391~~ (research and development); NAICS National Numbers

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324 334612, 512110, 512191, 512199, 532220, 532490, 541214, 541690,  
 325 561310, and 711510 ~~SIC 781~~ (motion picture production and allied  
 326 services); NAICS National Number 713910 ~~SIC 7992~~ (public golf  
 327 courses); and NAICS National Number 713110 ~~SIC 7996~~ (amusement  
 328 parks). A call center or similar customer service operation that  
 329 services a multistate market or international market is also an  
 330 eligible business. In addition, the Office of Tourism, Trade,  
 331 and Economic Development may, as part of its final budget  
 332 request submitted pursuant to s. 216.023, recommend additions to  
 333 or deletions from the list of standard industrial  
 334 classifications used to determine an eligible business, and the  
 335 Legislature may implement such recommendations. Excluded from  
 336 eligible receipts are receipts from retail sales, except such  
 337 receipts for NAICS National Numbers 311330, 311340, 311811,  
 338 314121, 314129, 315222, 315233, 327112, 337110, 337121, 337122,  
 339 339113, 339115, 441110, 441120, 441210, 441221, 441222, 441229,  
 340 441310, 441320, 442110, 442210, 442291, 442299, 443111, 443112,  
 341 443120, 443130, 444110, 444120, 444130, 444190, 444210, 444220,  
 342 445110, 445120, 445210, 445220, 445230, 445291, 445292, 445299,  
 343 445310, 446110, 446120, 446130, 446191, 446199, 447110, 447190,  
 344 448110, 448120, 448130, 448140, 448150, 448190, 448210, 448310,  
 345 448320, 451110, 451120, 451130, 451140, 451211, 451212, 451220,  
 346 452111, 452112, 452910, 452990, 453110, 453210, 453220, 453310,  
 347 453910, 453920, 453930, 453991, 453998, 454111, 454112, 454113,  
 348 454210, 454311, 454312, 454319, 454390, 522298, 722213, and  
 349 722330 ~~SIC 52-SIC 57 and SIC 59~~ (retail), hotels and other  
 350 lodging places classified in NAICS National Numbers 721110,

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351 721120, 721191, 721199, 721211, 721214, and 721310 ~~SIC 70,~~  
 352 public golf courses in NAICS National Number 713910 ~~SIC 7992,~~  
 353 and amusement parks in NAICS National Number 713110 ~~SIC 7996.~~  
 354 For purposes of this paragraph, the term "predominantly" means  
 355 that more than 50 percent of the business's gross receipts from  
 356 all sources is generated by those activities usually provided  
 357 for consideration by firms in the specified standard industrial  
 358 classification. The determination of whether the business is  
 359 located in a qualified high-crime area and the tier ranking of  
 360 that area must be based on the date of application for the  
 361 credit under this section. Commonly owned and controlled  
 362 entities are to be considered a single business entity.

363 Section 5. Paragraph (a) of subsection (1) of section  
 364 212.098, Florida Statutes, is amended to read:

365 212.098 Rural Job Tax Credit Program.--

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

367 (a) "Eligible business" means any sole proprietorship,  
 368 firm, partnership, or corporation that is located in a qualified  
 369 county and is predominantly engaged in, or is headquarters for a  
 370 business predominantly engaged in, activities usually provided  
 371 for consideration by firms classified within the following  
 372 standard industrial classifications: NAICS Sector Number 11 and  
 373 NAICS National Numbers 541320, 541940, 561730, and 812910 ~~SIC~~  
 374 ~~01-SIC 09~~ (agriculture, forestry, ~~and fishing, and hunting~~);  
 375 NAICS Sector Numbers 31-33 and NAICS National Numbers 212324,  
 376 212325, 212393, 212399, 488390, 511110, 511120, 511130, 511140,  
 377 511191, 511199, 512220, 512230, 516110, 541710, and 811490 ~~SIC~~

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378 | ~~20-SIC 39~~ (manufacturing); NAICS National Numbers 493110,  
 379 | 493120, 493130, 493190, and 531130 ~~SIC 422~~ (public warehousing  
 380 | and storage); NAICS National Numbers 721110, 721120, 721191,  
 381 | 721199, 721211, 721214, and 721310 ~~SIC 70~~ (hotels and other  
 382 | lodging places); NAICS National Numbers 541710 ~~SIC 7391~~  
 383 | (research and development); NAICS National Numbers 334612,  
 384 | 512110, 512191, 512199, 532220, 532490, 541214, 541690, 561310,  
 385 | and 711510 ~~SIC 781~~ (motion picture production and allied  
 386 | services); NAICS National Number 713910 ~~SIC 7992~~ (public golf  
 387 | courses); NAICS National Number 713110 ~~SIC 7996~~ (amusement  
 388 | parks); and a targeted industry eligible for the qualified  
 389 | target industry business tax refund under s. 288.106. A call  
 390 | center or similar customer service operation that services a  
 391 | multistate market or an international market is also an eligible  
 392 | business. In addition, the Office of Tourism, Trade, and  
 393 | Economic Development may, as part of its final budget request  
 394 | submitted pursuant to s. 216.023, recommend additions to or  
 395 | deletions from the list of standard industrial classifications  
 396 | used to determine an eligible business, and the Legislature may  
 397 | implement such recommendations. Excluded from eligible receipts  
 398 | are receipts from retail sales, except such receipts for hotels  
 399 | and other lodging places classified in NAICS National Numbers  
 400 | 721110, 721120, 721191, 721199, 721211, 721214, and 721310 ~~SIC~~  
 401 | ~~70~~, public golf courses in NAICS National Number 713910 ~~SIC~~  
 402 | ~~7992~~, and amusement parks in NAICS National Number 713110 ~~SIC~~  
 403 | ~~7996~~. For purposes of this paragraph, the term "predominantly"  
 404 | means that more than 50 percent of the business's gross receipts

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405 from all sources is generated by those activities usually  
 406 provided for consideration by firms in the specified standard  
 407 industrial classification. The determination of whether the  
 408 business is located in a qualified county and the tier ranking  
 409 of that county must be based on the date of application for the  
 410 credit under this section. Commonly owned and controlled  
 411 entities are to be considered a single business entity.

412 Section 6. Paragraph (b) of subsection (5) of section  
 413 220.15, Florida Statutes, is amended to read:

414 220.15 Apportionment of adjusted federal income.--

415 (5) The sales factor is a fraction the numerator of which  
 416 is the total sales of the taxpayer in this state during the  
 417 taxable year or period and the denominator of which is the total  
 418 sales of the taxpayer everywhere during the taxable year or  
 419 period.

420 (b)1. Sales of tangible personal property occur in this  
 421 state if the property is delivered or shipped to a purchaser  
 422 within this state, regardless of the f.o.b. point, other  
 423 conditions of the sale, or ultimate destination of the property,  
 424 unless shipment is made via a common or contract carrier.

425 However, for industries in NAICS National Number 311411 ~~SIC~~  
 426 ~~Industry Number 2037~~, if the ultimate destination of the product  
 427 is to a location outside this state, regardless of the method of  
 428 shipment or f.o.b. point, the sale shall not be deemed to occur  
 429 in this state.

430 2. When citrus fruit is delivered by a cooperative for a  
 431 grower-member, by a grower-member to a cooperative, or by a



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432 grower-participant to a Florida processor, the sales factor for  
 433 the growers for such citrus fruit delivered to such processor  
 434 shall be the same as the sales factor for the most recent  
 435 taxable year of that processor. That sales factor, expressed  
 436 only as a percentage and not in terms of the dollar volume of  
 437 sales, so as to protect the confidentiality of the sales of the  
 438 processor, shall be furnished on the request of such a grower  
 439 promptly after it has been determined for that taxable year.

440 3. Reimbursement of expenses under an agency contract  
 441 between a cooperative, a grower-member of a cooperative, or a  
 442 grower and a processor is not a sale within this state.

443 Section 7. Subsection (5) of section 220.191, Florida  
 444 Statutes, is amended to read:

445 220.191 Capital investment tax credit.--

446 (5) Applications shall be reviewed and certified pursuant  
 447 to s. 288.061. The office, upon a recommendation by Enterprise  
 448 Florida, Inc., shall first certify a business as eligible to  
 449 receive tax credits pursuant to this section prior to the  
 450 commencement of operations of a qualifying project, and such  
 451 certification shall be transmitted to the Department of Revenue.  
 452 Upon receipt of the certification, the Department of Revenue  
 453 shall enter into a written agreement with the qualifying  
 454 business specifying, at a minimum, the method by which income  
 455 generated by or arising out of the qualifying project will be  
 456 determined.

457 Section 8. Section 288.061, Florida Statutes, is created  
 458 to read:

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459 288.061 . Economic Development Incentive Application  
 460 Process --

461 (1) Enterprise Florida, Inc., shall review each submitted  
 462 economic development incentive application and inform the  
 463 applicant business whether or not its application is complete  
 464 within 10 business days of receipt of an application. Once the  
 465 application is deemed complete, Enterprise Florida, Inc., has 10  
 466 business days to evaluate the application and recommend approval  
 467 or disapproval of the application to the director of the Office  
 468 of Tourism, Trade, and Economic Development. In recommending an  
 469 applicant business for approval, Enterprise Florida, Inc., shall  
 470 include in its evaluation a recommended grant award amount and a  
 471 review of the applicant's ability to meet specific program  
 472 criteria.

473 (2) Upon receipt of the evaluation and recommendation from  
 474 Enterprise Florida, Inc., the Office of Tourism, Trade, and  
 475 Economic Development has 10 calendar days to notify Enterprise  
 476 Florida, Inc., whether or not the application is reviewable. The  
 477 director of the Office of Tourism, Trade, and Economic  
 478 Development has 22 calendar days from the time the  
 479 recommendation was received from Enterprise Florida, Inc., to  
 480 review the application and issue a letter of certification to  
 481 the applicant that either approves or disapproves an applicant  
 482 business that includes justification, unless the business  
 483 requests an extension of the time. The final order shall specify  
 484 the total amount of the award, the performance conditions that  
 485 must be met to obtain the award, and the schedule for payment.

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486           Section 9. Subsection (4) of section 288.063, Florida  
487 Statutes, is amended to read:  
488           288.063 Contracts for transportation projects.--  
489           (4) The Office of Tourism, Trade, and Economic Development  
490 may adopt criteria by which transportation projects are to be  
491 reviewed and certified in accordance with s. 288.061 ~~specified~~  
492 ~~and identified~~. In approving transportation projects for  
493 funding, the Office of Tourism, Trade, and Economic Development  
494 shall consider factors including, but not limited to, the cost  
495 per job created or retained considering the amount of  
496 transportation funds requested; the average hourly rate of wages  
497 for jobs created; the reliance on the program as an inducement  
498 for the project's location decision; the amount of capital  
499 investment to be made by the business; the demonstrated local  
500 commitment; the location of the project in an enterprise zone  
501 designated pursuant to s. 290.0055; the location of the project  
502 in a spaceport territory as defined in s. 331.304; the  
503 unemployment rate of the surrounding area; the poverty rate of  
504 the community; and the adoption of an economic element as part  
505 of its local comprehensive plan in accordance with s.  
506 163.3177(7)(j). The Office of Tourism, Trade, and Economic  
507 Development may contact any agency it deems appropriate for  
508 additional input regarding the approval of projects.  
509           Section 10. Subsection (2) of section 288.065, Florida  
510 Statutes, is amended to read:  
511           288.065 Rural Community Development Revolving Loan Fund.--

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512 (2) The program shall provide for long-term loans, loan  
 513 guarantees, and loan loss reserves to units of local  
 514 governments, or economic development organizations substantially  
 515 underwritten by a unit of local government, within counties with  
 516 populations of 75,000 or less, ~~or~~ within any county that has a  
 517 population of 125,000 ~~100,000~~ or less and is contiguous to a  
 518 county with a population of 75,000 or less, as determined by the  
 519 most recent official estimate pursuant to s. 186.901, residing  
 520 in incorporated and unincorporated areas of the county, within  
 521 any county with a population density of no more than 550 persons  
 522 per square mile and is contiguous to either Alabama or Georgia,  
 523 or to units of local government, or economic development  
 524 organizations substantially underwritten by a unit of local  
 525 government, within a rural area of critical economic concern.  
 526 Requests for loans shall be made by application to the Office of  
 527 Tourism, Trade, and Economic Development. Loans shall be made  
 528 pursuant to agreements specifying the terms and conditions  
 529 agreed to between the applicant and the Office of Tourism,  
 530 Trade, and Economic Development. The loans shall be the legal  
 531 obligations of the applicant. All repayments of principal and  
 532 interest shall be returned to the loan fund and made available  
 533 for loans to other applicants. However, in a rural area of  
 534 critical economic concern designated by the Governor, and upon  
 535 approval by the Office of Tourism, Trade, and Economic  
 536 Development, repayments of principal and interest may be  
 537 retained by the applicant if such repayments are dedicated and  
 538 matched to fund regionally based economic development

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539 organizations representing the rural area of critical economic  
 540 concern.

541 Section 11. Paragraphs (b) and (e) of subsection (2) and  
 542 subsection (3) of section 288.0655, Florida Statutes, are  
 543 amended to read:

544 288.0655 Rural Infrastructure Fund.--

545 (2)

546 (b) To facilitate access of rural communities and rural  
 547 areas of critical economic concern as defined by the Rural  
 548 Economic Development Initiative to infrastructure funding  
 549 programs of the Federal Government, such as those offered by the  
 550 United States Department of Agriculture and the United States  
 551 Department of Commerce, and state programs, including those  
 552 offered by Rural Economic Development Initiative agencies, and  
 553 to facilitate local government or private infrastructure funding  
 554 efforts, the office may award grants for up to 30 percent of the  
 555 total infrastructure project cost. If an application for funding  
 556 is for a catalyst site, as defined in s. 288.0656, the office  
 557 may award grants for up to 40 percent of the total  
 558 infrastructure project cost. Eligible projects must be related  
 559 to specific job-creation or job-retention opportunities.  
 560 Eligible projects may also include improving any inadequate  
 561 infrastructure that has resulted in regulatory action that  
 562 prohibits economic or community growth or reducing the costs to  
 563 community users of proposed infrastructure improvements that  
 564 exceed such costs in comparable communities. Eligible uses of  
 565 funds shall include improvements to public infrastructure for

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566 industrial or commercial sites and upgrades to or development of  
 567 public tourism infrastructure. Authorized infrastructure may  
 568 include the following public or public-private partnership  
 569 facilities: storm water systems; telecommunications facilities;  
 570 broadband; roads or other remedies to transportation  
 571 impediments; nature-based tourism facilities; or other physical  
 572 requirements necessary to facilitate tourism, trade, and  
 573 economic development activities in the community. Authorized  
 574 infrastructure may also include publicly or privately owned:  
 575 self-powered nature-based tourism facilities;  
 576 telecommunications; broadband; and additions to the distribution  
 577 facilities of the existing natural gas utility as defined in s.  
 578 366.04(3)(c), the existing electric utility as defined in s.  
 579 366.02, or the existing water or wastewater utility as defined  
 580 in s. 367.021(12), or any other existing water or wastewater  
 581 facility, which owns a gas or electric distribution system or a  
 582 water or wastewater system in this state where:

583 1. A contribution-in-aid of construction is required to  
 584 serve public or public-private partnership facilities under the  
 585 tariffs of any natural gas, electric, water, or wastewater  
 586 utility as defined herein; and

587 2. Such utilities as defined herein are willing and able  
 588 to provide such service.

589 (e) To enable local governments to access the resources  
 590 available pursuant to s. 403.973(18), the office may award  
 591 grants for surveys, feasibility studies, and other activities  
 592 related to the identification and preclearance review of land

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593 which is suitable for preclearance review. Authorized grants  
 594 under this paragraph shall not exceed \$75,000 each, except in  
 595 the case of a project in a rural area of critical economic  
 596 concern, in which case the grant shall not exceed \$300,000. Any  
 597 funds awarded under this paragraph must be matched at a level of  
 598 50 percent with local funds, except that any funds awarded for a  
 599 project in a rural area of critical economic concern must be  
 600 matched at a level of 33 percent with local funds. If an  
 601 application for funding is for a catalyst site, as defined in s.  
 602 288.0656, the requirement for local match may be waived. In  
 603 evaluating applications under this paragraph, the office shall  
 604 consider the extent to which the application seeks to minimize  
 605 administrative and consultant expenses.

606 (3) The office, in consultation with Enterprise Florida,  
 607 Inc., VISIT Florida, the Department of Environmental Protection,  
 608 and the Florida Fish and Wildlife Conservation Commission, as  
 609 appropriate, shall review and certify applications pursuant to  
 610 s. 288.061. The review shall include an evaluation of ~~and~~  
 611 ~~evaluate~~ the economic benefit of the projects and their long-  
 612 term viability. The office shall have final approval for any  
 613 grant under this section ~~and must make a grant decision within~~  
 614 ~~30 days of receiving a completed application.~~

615 Section 12. Section 288.0656, Florida Statutes, is amended  
 616 to read:

617 288.0656 Rural Economic Development Initiative.--

618 (1) (a) Recognizing that rural communities and regions  
 619 continue to face extraordinary challenges in their efforts to

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620 achieve significant improvements to their economies,  
 621 specifically in terms of personal income, job creation, average  
 622 wages, and strong tax bases, it is the intent of the Legislature  
 623 to encourage and facilitate the location and expansion in such  
 624 rural communities of major economic development projects of  
 625 significant scale.

626 (b) The Rural Economic Development Initiative, known as  
 627 "REDI," is created within the Office of Tourism, Trade, and  
 628 Economic Development, and the participation of state and  
 629 regional agencies in this initiative is authorized.

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

631 (a) "Catalyst project" means a business locating or  
 632 expanding in a rural area of critical economic concern to serve  
 633 as an economic growth opportunity of regional significance for  
 634 the growth of a regional target industry cluster. The project  
 635 must provide capital investment on a scale significant enough to  
 636 affect the entire region and result in the development of high-  
 637 wage and high-skill jobs.

638 (b) "Catalyst site" means a parcel or parcel of lands  
 639 within a rural area of critical economic concern that has been  
 640 prioritized as a geographic site for economic development  
 641 through partnerships with state, regional, and local  
 642 organizations. The site must be reviewed by REDI and approved by  
 643 the Office of Tourism, Trade, and Economic Development for  
 644 purposes of locating a catalyst project.

645 (c) ~~(a)~~ "Economic distress" means conditions affecting the  
 646 fiscal and economic viability of a rural community, including



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647 such factors as low per capita income, low per capita taxable  
 648 values, high unemployment, high underemployment, low weekly  
 649 earned wages compared to the state average, low housing values  
 650 compared to the state average, high percentages of the  
 651 population receiving public assistance, high poverty levels  
 652 compared to the state average, and a lack of year-round stable  
 653 employment opportunities.

654 (d) "Rural area of critical economic concern" means a  
 655 rural community, or a region composed of rural communities,  
 656 designated by the Governor, that has been adversely affected by  
 657 an extraordinary economic event, severe or chronic distress, or  
 658 a natural disaster or that presents a unique economic  
 659 development opportunity of regional impact.

660 (e) ~~(b)~~ "Rural community" means:

661 1. A county with a population of 75,000 or less.  
 662 2. A county with a population of 125,000 ~~100,000~~ or less  
 663 that is contiguous to a county with a population of 75,000 or  
 664 less.

665 3. A county with a population density of no more than 550  
 666 persons per square mile and is contiguous to either Alabama or  
 667 Georgia.

668 4~~3~~. A municipality within a county described in  
 669 subparagraph 1. or subparagraph 2.

670 54. An unincorporated federal enterprise community or an  
 671 incorporated rural city with a population of 25,000 or less and  
 672 an employment base focused on traditional agricultural or  
 673 resource-based industries, located in a county not defined as

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674 rural, which has at least three or more of the economic distress  
 675 factors identified in paragraph (a) and verified by the Office  
 676 of Tourism, Trade, and Economic Development.

677  
 678 For purposes of this paragraph, population shall be determined  
 679 in accordance with the most recent official estimate pursuant to  
 680 s. 186.901.

681 (3) REDI shall be responsible for coordinating and  
 682 focusing the efforts and resources of state and regional  
 683 agencies on the problems which affect the fiscal, economic, and  
 684 community viability of Florida's economically distressed rural  
 685 communities, working with local governments, community-based  
 686 organizations, and private organizations that have an interest  
 687 in the growth and development of these communities to find ways  
 688 to balance environmental and growth management issues with local  
 689 needs.

690 (4) REDI shall review and evaluate the impact of statutes  
 691 and rules on rural communities and shall work to minimize any  
 692 adverse impact and undertake outreach and capacity building  
 693 efforts.

694 (5) REDI shall facilitate better access to state resources  
 695 by promoting direct access and referrals to appropriate state  
 696 and regional agencies and statewide organizations. REDI may  
 697 undertake outreach, capacity-building, and other advocacy  
 698 efforts to improve conditions in rural communities. These  
 699 activities may include sponsorship of conferences and  
 700 achievement awards.

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701 (6) (a) By August 1 of each year, the head of each of the  
 702 following agencies and organizations shall designate a high-  
 703 level staff person from within the agency or organization to  
 704 serve as the REDI representative for the agency or organization:

- 705 1. The Department of Community Affairs.
- 706 2. The Department of Transportation.
- 707 3. The Department of Environmental Protection.
- 708 4. The Department of Agriculture and Consumer Services.
- 709 5. The Department of State.
- 710 6. The Department of Health.
- 711 7. The Department of Children and Family Services.
- 712 8. The Department of Corrections.
- 713 9. The Agency for Workforce Innovation.
- 714 10. The Department of Education.
- 715 11. The Department of Juvenile Justice.
- 716 12. The Fish and Wildlife Conservation Commission.
- 717 13. Each water management district.
- 718 14. Enterprise Florida, Inc.
- 719 15. Workforce Florida, Inc.
- 720 16. The Florida Commission on Tourism or VISIT Florida.
- 721 17. The Florida Regional Planning Council Association.
- 722 18. The Agency for Health Care Administration ~~Florida~~  
 723 ~~State Rural Development Council~~.
- 724 19. The Institute of Food and Agricultural Sciences  
 725 (IFAS).
- 726

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727 An alternate for each designee shall also be chosen, and the  
 728 names of the designees and alternates shall be sent to the  
 729 director of the Office of Tourism, Trade, and Economic  
 730 Development.

731 (b) Each REDI representative must have comprehensive  
 732 knowledge of his or her agency's functions, both regulatory and  
 733 service in nature, and of the state's economic goals, policies,  
 734 and programs. This person shall be the primary point of contact  
 735 for his or her agency with REDI on issues and projects relating  
 736 to economically distressed rural communities and with regard to  
 737 expediting project review, shall ensure a prompt effective  
 738 response to problems arising with regard to rural issues, and  
 739 shall work closely with the other REDI representatives in the  
 740 identification of opportunities for preferential awards of  
 741 program funds and allowances and waiver of program requirements  
 742 when necessary to encourage and facilitate long-term private  
 743 capital investment and job creation.

744 (c) The REDI representatives shall work with REDI in the  
 745 review and evaluation of statutes and rules for adverse impact  
 746 on rural communities and the development of alternative  
 747 proposals to mitigate that impact.

748 (d) Each REDI representative shall be responsible for  
 749 ensuring that each district office or facility of his or her  
 750 agency is informed about the Rural Economic Development  
 751 Initiative and for providing assistance throughout the agency in  
 752 the implementation of REDI activities.

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753           (7) (a) REDI may recommend to the Governor up to three  
 754 rural areas of critical economic concern. ~~A rural area of~~  
 755 ~~critical economic concern must be a rural community, or a region~~  
 756 ~~composed of such, that has been adversely affected by an~~  
 757 ~~extraordinary economic event or a natural disaster or that~~  
 758 ~~presents a unique economic development opportunity of regional~~  
 759 ~~impact that will create more than 1,000 jobs over a 5-year~~  
 760 ~~period.~~ The Governor may by executive order designate up to  
 761 three rural areas of critical economic concern which will  
 762 establish these areas as priority assignments for REDI as well  
 763 as to allow the Governor, acting through REDI, to waive  
 764 criteria, requirements, or similar provisions of any economic  
 765 development incentive. Such incentives shall include, but not be  
 766 limited to: the Qualified Target Industry Tax Refund Program  
 767 under s. 288.106, the Quick Response Training Program under s.  
 768 288.047, the Quick Response Training Program for participants in  
 769 the welfare transition program under s. 288.047(8),  
 770 transportation projects under s. 288.063, the brownfield  
 771 redevelopment bonus refund under s. 288.107, and the rural job  
 772 tax credit program under ss. 212.098 and 220.1895.

773           (b) Designation as a rural area of critical economic  
 774 concern under this subsection shall be contingent upon the  
 775 execution of a memorandum of agreement among the Office of  
 776 Tourism, Trade, and Economic Development; the governing body of  
 777 the county; and the governing bodies of any municipalities to be  
 778 included within a rural area of critical economic concern. Such  
 779 agreement shall specify the terms and conditions of the

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780 designation, including, but not limited to, the duties and  
 781 responsibilities of the county and any participating  
 782 municipalities to take actions designed to facilitate the  
 783 retention and expansion of existing businesses in the area, as  
 784 well as the recruitment of new businesses to the area.

785 (c) Each rural area of critical economic concern may  
 786 designate catalyst projects, provided that each catalyst project  
 787 is specifically recommended by REDI, identified as a catalyst  
 788 project by Enterprise Florida, Inc., and confirmed as a catalyst  
 789 project by the Office of Tourism, Trade, and Economic  
 790 Development. All state agencies and departments shall use all  
 791 available tools and resources to the extent permissible by law  
 792 to promote the creation and development of each catalyst project  
 793 and the development of catalyst sites.

794 (8) REDI shall assist local governments within rural areas  
 795 of critical economic concern with comprehensive planning needs  
 796 that further the provisions of this section. Such assistance  
 797 shall reflect a multidisciplinary approach among all agencies  
 798 and include economic development and planning objectives.

799 (a) A local government may request assistance in the  
 800 preparation of comprehensive plan amendments, pursuant to part  
 801 II of chapter 163, that will stimulate economic activity.

802 1. The local government must contact the Office of  
 803 Tourism, Trade, and Economic Development to request assistance.

804 2. REDI representatives shall meet with the local  
 805 government within 15 days after such request to develop the  
 806 scope of assistance that will be provided to assist the

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807 development, transmittal, and adoption of the proposed  
 808 comprehensive plan amendment.

809 3. As part of the assistance provided, REDI  
 810 representatives shall also identify other needed local and  
 811 developer actions for approval of the project and recommend a  
 812 timeline for the local government and developer that will  
 813 minimize project delays.

814 (b) In addition, REDI shall solicit requests each year for  
 815 assistance from local governments within a rural area of  
 816 critical economic concern to update the future land use element  
 817 and other associated elements of the local government's  
 818 comprehensive plan to better position the community to respond  
 819 to economic development potential within the county or  
 820 municipality. REDI shall provide direct assistance to such local  
 821 governments to update their comprehensive plans pursuant to this  
 822 paragraph. At least one comprehensive planning technical  
 823 assistance effort shall be selected each year.

824 (c) REDI shall develop and annually update a technical  
 825 assistance manual based upon experiences learned in providing  
 826 direct assistance under this subsection.

827 (9)-(8) REDI shall submit a report to the Governor, the  
 828 President of the Senate, and the Speaker of the House of  
 829 Representatives each year on or before September ~~February~~ 1 on  
 830 all REDI activities for the prior fiscal year. This report shall  
 831 include a status report on all projects currently being  
 832 coordinated through REDI, the number of preferential awards and  
 833 allowances made pursuant to this section, the dollar amount of

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834 such awards, and the names of the recipients. The report shall  
 835 also include a description of all waivers of program  
 836 requirements granted. The report shall also include information  
 837 as to the economic impact of the projects coordinated by REDI.

838 Section 13. Section 288.06561, Florida Statutes, is  
 839 amended to read:

840 288.06561 Reduction or waiver of financial match  
 841 requirements.--Notwithstanding any other law, the member  
 842 agencies and organizations of the Rural Economic Development  
 843 Initiative (REDI), as defined in s. 288.0656(6)(a), shall review  
 844 the financial match requirements for projects in rural areas as  
 845 defined in s. 288.0656(2)(b).

846 (1) Each agency and organization shall develop a proposal  
 847 to waive or reduce the match requirement for rural areas.

848 (2) Agencies and organizations shall ensure that all  
 849 proposals are submitted to the Office of Tourism, Trade, and  
 850 Economic Development for review by the REDI agencies.

851 (3) These proposals shall be delivered to the Office of  
 852 Tourism, Trade, and Economic Development for distribution to the  
 853 REDI agencies and organizations. A meeting of REDI agencies and  
 854 organizations must be called within 30 days after receipt of  
 855 such proposals for REDI comment and recommendations on each  
 856 proposal.

857 (4) Waivers and reductions must be requested by the county  
 858 or community, and such county or community must have three or  
 859 more of the factors identified in s. 288.0656(2)(a).



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860 (5) Any other funds available to the project may be used  
 861 for financial match of federal programs when there is fiscal  
 862 hardship, and the match requirements may not be waived or  
 863 reduced.

864 (6) When match requirements are not reduced or eliminated,  
 865 donations of land, though usually not recognized as an in-kind  
 866 match, may be permitted.

867 (7) To the fullest extent possible, agencies and  
 868 organizations shall expedite the rule adoption and amendment  
 869 process if necessary to incorporate the reduction in match by  
 870 rural areas in fiscal distress.

871 (8) REDI shall include in its annual report an evaluation  
 872 on the status of changes to rules, number of awards made with  
 873 waivers, and recommendations for future changes.

874 Section 14. Subsection (1) of section 288.0657, Florida  
 875 Statutes, is amended to read:

876 288.0657 Florida rural economic development strategy  
 877 grants.--

878 (1) As used in this section, the term "rural community"  
 879 means:

880 (a) A county with a population of 75,000 or less.

881 (b) A county with a population of 125,000 ~~100,000~~ or less  
 882 that is contiguous to a county with a population of 75,000 or  
 883 less.

884 (c) A county with a population density of no more than 550  
 885 persons per square mile and is contiguous to either Alabama or  
 886 Georgia.

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887 (de) A municipality within a county described in paragraph  
 888 (a) or paragraph (b).

889  
 890 For purposes of this subsection, population shall be determined  
 891 in accordance with the most recent official estimate pursuant to  
 892 s. 186.901.

893 Section 15. Paragraph (c) of subsection (2), paragraphs  
 894 (g) and (h) of subsection (3), and paragraph (c) of subsection  
 895 (5) of section 288.1045, Florida Statutes, are amended to read:

896 288.1045 Qualified defense contractor and space flight  
 897 business tax refund program.--

898 (2) GRANTING OF A TAX REFUND; ELIGIBLE AMOUNTS.--

899 (c) A qualified applicant may not receive more than \$5  
 900 ~~\$7.5~~ million in tax refunds pursuant to this section in all  
 901 fiscal years.

902 (3) APPLICATION PROCESS; REQUIREMENTS; AGENCY  
 903 DETERMINATION.--

904 (g) Applications shall be reviewed and certified pursuant  
 905 to s. 288.061. If appropriate, the director shall enter into a  
 906 written agreement with the qualified applicant pursuant to  
 907 subsection (4). ~~The office shall forward its written findings~~  
 908 ~~and evaluation on each application meeting the requirements of~~  
 909 ~~paragraphs (b) and (c), paragraphs (c) and (e), paragraphs (d)~~  
 910 ~~and (e), or paragraphs (e) and (k) to the director within 60~~  
 911 ~~calendar days after receipt of a complete application. The~~  
 912 ~~office shall notify each applicant when its application is~~  
 913 ~~complete, and when the 60-day period begins. In its written~~

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914 ~~report to the director, the office shall specifically address~~  
 915 ~~each of the factors specified in paragraph (f), and shall make a~~  
 916 ~~specific assessment with respect to the minimum requirements~~  
 917 ~~established in paragraph (e). The office shall include in its~~  
 918 ~~report projections of the tax refunds the applicant would be~~  
 919 ~~eligible to receive in each fiscal year based on the creation~~  
 920 ~~and maintenance of the net new Florida jobs specified in~~  
 921 ~~subparagraph (b)6., subparagraph (c)6., subparagraph (d)7., or~~  
 922 ~~subparagraph (k)6. as of December 31 of the preceding state~~  
 923 ~~fiscal year.~~

924 ~~(h) Within 30 days after receipt of the office's findings~~  
 925 ~~and evaluation, the director shall issue a letter of~~  
 926 ~~certification which either approves or disapproves an~~  
 927 ~~application. The decision must be in writing and provide the~~  
 928 ~~justifications for either approval or disapproval. If~~  
 929 ~~appropriate, the director shall enter into a written agreement~~  
 930 ~~with the qualified applicant pursuant to subsection (4).~~

931 (5) ANNUAL CLAIM FOR REFUND.--

932 (c) A tax refund may not be approved for any qualified  
 933 applicant unless local financial support has been paid to the  
 934 Economic Development Trust Fund for that refund. If the local  
 935 financial support is less than 20 percent of the approved tax  
 936 refund, the tax refund shall be reduced. The tax refund paid may  
 937 not exceed 5 times the local financial support received. Funding  
 938 from local sources includes tax abatement under s. 196.1995 or  
 939 the appraised market value of municipal or county land,  
 940 including any improvements or structures, conveyed or provided

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941 at a discount through a sale or lease to that applicant. The  
 942 amount of any tax refund for an applicant approved under this  
 943 section shall be reduced by the amount of any such tax abatement  
 944 granted or the value of the land granted, including the value of  
 945 any improvements or structures; and the limitations in  
 946 subsection (2) ~~and paragraph (3)(h)~~ shall be reduced by the  
 947 amount of any such tax abatement or the value of the land  
 948 granted, including any improvements or structures. A report  
 949 listing all sources of the local financial support shall be  
 950 provided to the office when such support is paid to the Economic  
 951 Development Trust Fund.

952 Section 16. Section 288.106, Florida Statutes, is amended  
 953 to read:

954 288.106 Tax refund program for qualified target industry  
 955 businesses.--

956 (1) DEFINITIONS.--As used in this section:

957 (k) "Local financial support exemption option" means the  
 958 option to exercise an exemption from the local financial support  
 959 requirement available to any applicant whose project is located  
 960 in a brownfield area or a county with a population of 75,000 or  
 961 fewer, ~~or~~ a county with a population of 125,000 ~~100,000~~ or fewer  
 962 which is contiguous to a county with a population of 75,000 or  
 963 fewer, or a county with a population density of no more than 550  
 964 persons per square mile and is contiguous to either Alabama or  
 965 Georgia. Any applicant that exercises this option shall not be  
 966 eligible for more than 80 percent of the total tax refunds  
 967 allowed such applicant under this section.

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968 (t) "Rural community" means:  
 969 1. A county with a population of 75,000 or less.  
 970 2. A county with a population of 125,000 ~~100,000~~ or less  
 971 that is contiguous to a county with a population of 75,000 or  
 972 less.  
 973 3. A county with a population density of no more than 550  
 974 persons per square mile and is contiguous to either Alabama or  
 975 Georgia.  
 976 ~~4~~3. A municipality within a county described in  
 977 subparagraph 1. or subparagraph 2.  
 978  
 979 For purposes of this paragraph, population shall be determined  
 980 in accordance with the most recent official estimate pursuant to  
 981 s. 186.901.  
 982 (3) APPLICATION AND APPROVAL PROCESS.--  
 983 (a) To apply for certification as a qualified target  
 984 industry business under this section, the business must file an  
 985 application with the office before the business has made the  
 986 decision to locate a new business in this state or before the  
 987 business had made the decision to expand an existing business in  
 988 this state. The application shall include, but is not limited  
 989 to, the following information:  
 990 1. The applicant's federal employer identification number  
 991 and the applicant's state sales tax registration number.  
 992 2. The permanent location of the applicant's facility in  
 993 this state at which the project is or is to be located.

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994 3. A description of the type of business activity or  
 995 product covered by the project, including a minimum of a five-  
 996 digit ~~four-digit~~ NAICS code ~~SIC codes~~ for all activities  
 997 included in the project.

998 4. The number of net new full-time equivalent Florida jobs  
 999 at the qualified target industry business as of December 31 of  
 1000 each year included in the project and the average wage of those  
 1001 jobs. If more than one type of business activity or product is  
 1002 included in the project, the number of jobs and average wage for  
 1003 those jobs must be separately stated for each type of business  
 1004 activity or product.

1005 5. The total number of full-time equivalent employees  
 1006 employed by the applicant in this state.

1007 6. The anticipated commencement date of the project.

1008 7. A brief statement concerning the role that the tax  
 1009 refunds requested will play in the decision of the applicant to  
 1010 locate or expand in this state.

1011 8. An estimate of the proportion of the sales resulting  
 1012 from the project that will be made outside this state.

1013 9. A resolution adopted by the governing board of the  
 1014 county or municipality in which the project will be located,  
 1015 which resolution recommends that certain types of businesses be  
 1016 approved as a qualified target industry business and states that  
 1017 the commitments of local financial support necessary for the  
 1018 target industry business exist. In advance of the passage of  
 1019 such resolution, the office may also accept an official letter  
 1020 from an authorized local economic development agency that

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1021 endorses the proposed target industry project and pledges that  
 1022 sources of local financial support for such project exist. For  
 1023 the purposes of making pledges of local financial support under  
 1024 this subsection, the authorized local economic development  
 1025 agency shall be officially designated by the passage of a one-  
 1026 time resolution by the local governing authority.

1027 10. Any additional information requested by the office.

1028 (b) To qualify for review by the office, the application  
 1029 of a target industry business must, at a minimum, establish the  
 1030 following to the satisfaction of the office:

1031 1. The jobs proposed to be provided under the application,  
 1032 pursuant to subparagraph (a)4., must pay an estimated annual  
 1033 average wage equaling at least 115 percent of the average  
 1034 private sector wage in the area where the business is to be  
 1035 located or the statewide private sector average wage. In  
 1036 determining the average annual wage, the office shall only  
 1037 include new proposed jobs, and wages for existing jobs shall be  
 1038 excluded from this calculation. The office may waive the ~~this~~  
 1039 average wage requirement at the request of the local governing  
 1040 body recommending the project and Enterprise Florida, Inc. The  
 1041 wage requirement may only be waived for a project located in a  
 1042 brownfield area designated under s. 376.80 or in a rural city or  
 1043 county or in an enterprise zone and only when the merits of the  
 1044 individual project or the specific circumstances in the  
 1045 community in relationship to the project warrant such action. If  
 1046 the local governing body and Enterprise Florida, Inc., make such  
 1047 a recommendation, it must be transmitted in writing and the

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1048 specific justification for the waiver recommendation must be  
 1049 explained. If the director elects to waive the wage requirement,  
 1050 the waiver must be stated in writing and the reasons for  
 1051 granting the waiver must be explained.

1052 2. The target industry business's project must result in  
 1053 the creation of at least 10 jobs at such project and, if an  
 1054 expansion of an existing business, must result in a net increase  
 1055 in employment of at least ~~not less than~~ 10 percent at the ~~such~~  
 1056 business. Notwithstanding the definition of the term "expansion  
 1057 of an existing business" in paragraph (1)(g), at the request of  
 1058 the local governing body recommending the project and Enterprise  
 1059 Florida, Inc., the office may define an "expansion of an  
 1060 existing business" in a rural community or an enterprise zone as  
 1061 the expansion of a business resulting in a net increase in  
 1062 employment of less than 10 percent at such business if the  
 1063 merits of the individual project or the specific circumstances  
 1064 in the community in relationship to the project warrant such  
 1065 action. If the local governing body and Enterprise Florida,  
 1066 Inc., make such a request, it must be transmitted in writing and  
 1067 the specific justification for the request must be explained. If  
 1068 the director elects to grant the ~~such~~ request, it ~~such election~~  
 1069 must be stated in writing and the reason for granting the  
 1070 request must be explained.

1071 3. The business activity or product for the applicant's  
 1072 project is within an industry or industries that have been  
 1073 identified by the office to be high-value-added industries that  
 1074 contribute to the area and to the economic growth of the state



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1075 and that produce a higher standard of living for residents  
 1076 ~~citizens~~ of this state in the new global economy or that can be  
 1077 shown to make an equivalent contribution to the area and state's  
 1078 economic progress. The director must approve requests to waive  
 1079 the wage requirement for brownfield areas designated under s.  
 1080 376.80 unless it is demonstrated that such action is not in the  
 1081 public interest.

1082 (c) Each application meeting the requirements of paragraph  
 1083 (b) must be submitted to the office for determination of  
 1084 eligibility. The office shall review and evaluate each  
 1085 application based on, but not limited to, the following  
 1086 criteria:

1087 1. Expected contributions to the state strategic economic  
 1088 development plan adopted by Enterprise Florida, Inc., taking  
 1089 into account the long-term effects of the project and of the  
 1090 applicant on the state economy.

1091 2. The economic benefit of the jobs created by the project  
 1092 in this state, taking into account the cost and average wage of  
 1093 each job created.

1094 3. The amount of capital investment to be made by the  
 1095 applicant in this state.

1096 4. The local commitment and support for the project.

1097 5. The effect of the project on the local community,  
 1098 taking into account the unemployment rate for the county where  
 1099 the project will be located.

1100 6. The effect of any tax refunds granted pursuant to this  
 1101 section on the viability of the project and the probability that

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1102 the project will be undertaken in this state if such tax refunds  
 1103 are granted to the applicant, taking into account the expected  
 1104 long-term commitment of the applicant to economic growth and  
 1105 employment in this state.

1106 7. The expected long-term commitment to this state  
 1107 resulting from the project.

1108 8. A review of the business's past activities in this  
 1109 state or other states, including whether such business has been  
 1110 subjected to criminal or civil fines and penalties. ~~Nothing in~~  
 1111 This subparagraph does not ~~shall~~ require the disclosure of  
 1112 confidential information.

1113 (d) Applications shall be reviewed and certified pursuant  
 1114 to s. 288.061. ~~The office shall forward its written findings and~~  
 1115 ~~evaluation concerning each application meeting the requirements~~  
 1116 ~~of paragraph (b) to the director within 45 calendar days after~~  
 1117 ~~receipt of a complete application. The office shall notify each~~  
 1118 ~~target industry business when its application is complete, and~~  
 1119 ~~of the time when the 45-day period begins. In its written report~~  
 1120 ~~to the director, the office shall specifically address each of~~  
 1121 ~~the factors specified in paragraph (c) and shall make a specific~~  
 1122 ~~assessment with respect to the minimum requirements established~~  
 1123 ~~in paragraph (b).~~ The office shall include in its review report  
 1124 projections of the tax refunds the business would be eligible to  
 1125 receive in each fiscal year based on the creation and  
 1126 maintenance of the net new Florida jobs specified in  
 1127 subparagraph (a)4. as of December 31 of the preceding state  
 1128 fiscal year. If appropriate, the director shall enter into a

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1129 written agreement with the qualified target industry business  
 1130 pursuant to subsection (4).

1131 ~~(e)1. Within 30 days after receipt of the office's~~  
 1132 ~~findings and evaluation, the director shall issue a letter of~~  
 1133 ~~certification that either approves or disapproves the~~  
 1134 ~~application of the target industry business. The decision must~~  
 1135 ~~be in writing and must provide the justifications for approval~~  
 1136 ~~or disapproval.~~

1137 ~~2. If appropriate, the director shall enter into a written~~  
 1138 ~~agreement with the qualified target industry business pursuant~~  
 1139 ~~to subsection (4).~~

1140 (e)(f) The director may not certify any target industry  
 1141 business as a qualified target industry business if the value of  
 1142 tax refunds to be included in that letter of certification  
 1143 exceeds the available amount of authority to certify new  
 1144 businesses as determined in s. 288.095(3). However, if the  
 1145 commitments of local financial support represent less than 20  
 1146 percent of the eligible tax refund payments, or to otherwise  
 1147 preserve the viability and fiscal integrity of the program, the  
 1148 director may certify a qualified target industry business to  
 1149 receive tax refund payments of less than the allowable amounts  
 1150 specified in paragraph (2)(b). A letter of certification that  
 1151 approves an application must specify the maximum amount of tax  
 1152 refund that will be available to the qualified industry business  
 1153 in each fiscal year and the total amount of tax refunds that  
 1154 will be available to the business for all fiscal years.

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1155 (f) ~~(g)~~ ~~Nothing in~~ This section does not ~~shall~~ create a  
 1156 presumption that an applicant shall ~~will~~ receive any tax refunds  
 1157 under this section. However, the office may issue nonbinding  
 1158 opinion letters, upon the request of prospective applicants, as  
 1159 to the applicants' eligibility and the potential amount of  
 1160 refunds.

1161 (4) TAX REFUND AGREEMENT.--

1162 (a) Each qualified target industry business must enter  
 1163 into a written agreement with the office which specifies, at a  
 1164 minimum:

1165 1. The total number of full-time equivalent jobs in this  
 1166 state that will be dedicated to the project, the average wage of  
 1167 those jobs, the definitions that will apply for measuring the  
 1168 achievement of these terms during the pendency of the agreement,  
 1169 and a time schedule or plan for when such jobs will be in place  
 1170 and active in this state.

1171 2. The maximum amount of tax refunds which the qualified  
 1172 target industry business is eligible to receive on the project  
 1173 and the maximum amount of a tax refund that the qualified target  
 1174 industry business is eligible to receive for each fiscal year,  
 1175 based on the job creation and maintenance schedule specified in  
 1176 subparagraph 1.

1177 3. That the office may review and verify the financial and  
 1178 personnel records of the qualified target industry business to  
 1179 ascertain whether that business is in compliance with this  
 1180 section.

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1181 4. The date by which, in each fiscal year, the qualified  
 1182 target industry business may file a claim under subsection (5)  
 1183 to be considered to receive a tax refund in the following fiscal  
 1184 year.

1185 5. That local financial support will be annually available  
 1186 and will be paid to the account. The director may not enter into  
 1187 a written agreement with a qualified target industry business if  
 1188 the local financial support resolution is not passed by the  
 1189 local governing authority within 90 days after he or she has  
 1190 issued the letter of certification under subsection (3).

1191 (b) Compliance with the terms and conditions of the  
 1192 agreement is a condition precedent for the receipt of a tax  
 1193 refund each year. The failure to comply with the terms and  
 1194 conditions of the tax refund agreement results in the loss of  
 1195 eligibility for receipt of all tax refunds previously authorized  
 1196 under this section and the revocation by the director of the  
 1197 certification of the business entity as a qualified target  
 1198 industry business, unless the business is eligible to receive  
 1199 and elects to accept a prorated refund under paragraph (5)(d) or  
 1200 the office grants the business an economic-stimulus exemption.

1201 1. A qualified target industry business may submit, in  
 1202 writing, a request to the office for an economic-stimulus  
 1203 exemption. The request must provide quantitative evidence  
 1204 demonstrating how negative economic conditions in the business's  
 1205 industry, the effects of the impact of a named hurricane or  
 1206 tropical storm, or specific acts of terrorism affecting the  
 1207 qualified target industry business have prevented the business

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1208 from complying with the terms and conditions of its tax refund  
 1209 agreement.

1210 2. Upon receipt of a request under subparagraph 1., the  
 1211 director shall have 45 days to notify the requesting business,  
 1212 in writing, if its exemption has been granted or denied. In  
 1213 determining if an exemption should be granted, the director  
 1214 shall consider the extent to which negative economic conditions  
 1215 in the requesting business's industry have occurred in the  
 1216 state, or the effects of the impact of a named hurricane or  
 1217 tropical storm, or specific acts of terrorism affecting the  
 1218 qualified target industry business that have prevented the  
 1219 business from complying with the terms and conditions of its tax  
 1220 refund agreement. The office shall consider Florida current  
 1221 employment statistics by industry, including whether the  
 1222 business's industry had substantial job loss during the prior  
 1223 year, when determining whether an exemption shall be granted.

1224 3. As a condition for receiving a prorated refund under  
 1225 paragraph (5) (d) or an economic-stimulus exemption under this  
 1226 paragraph, a qualified target industry business must agree to  
 1227 renegotiate its tax refund agreement with the office to, at a  
 1228 minimum, ensure that the terms of the agreement comply with  
 1229 current law and office procedures governing application for and  
 1230 award of tax refunds. Upon approving the award of a prorated  
 1231 refund or granting an economic-stimulus exemption, the office  
 1232 shall renegotiate the tax refund agreement with the business as  
 1233 required by this subparagraph. When amending the agreement of a  
 1234 business receiving an economic-stimulus exemption, the office

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1235 may extend the duration of the agreement for a period not to  
 1236 exceed 2 years.

1237 4. A qualified target industry business may submit a  
 1238 request for an economic-stimulus exemption to the office in lieu  
 1239 of any tax refund claim scheduled to be submitted after January  
 1240 1, 2009 ~~2005~~, but before July 1, 2010 ~~2006~~.

1241 5. A qualified target industry business that receives an  
 1242 economic-stimulus exemption may not receive a tax refund for the  
 1243 period covered by the exemption.

1244 (c) The agreement must be signed by the director and by an  
 1245 authorized officer of the qualified target industry business  
 1246 within 120 days after the issuance of the letter of  
 1247 certification under subsection (3), but not before passage and  
 1248 receipt of the resolution of local financial support. The office  
 1249 may grant an extension of this period at the written request of  
 1250 the qualified target industry business.

1251 (d) The agreement must contain the following legend,  
 1252 clearly printed on its face in bold type of not less than 10  
 1253 points in size: "This agreement is neither a general obligation  
 1254 of the State of Florida, nor is it backed by the full faith and  
 1255 credit of the State of Florida. Payment of tax refunds are  
 1256 conditioned on and subject to specific annual appropriations by  
 1257 the Florida Legislature of moneys sufficient to pay amounts  
 1258 authorized in section 288.106, Florida Statutes."

1259 (5) ANNUAL CLAIM FOR REFUND.--

1260 (a) To be eligible to claim any scheduled tax refund, a  
 1261 qualified target industry business that has entered into a tax

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1262 refund agreement with the office under subsection (4) must apply  
 1263 by January 31 of each fiscal year to the office for the tax  
 1264 refund scheduled to be paid from the appropriation for the  
 1265 fiscal year that begins on July 1 following the January 31  
 1266 claims-submission date. The office may, upon written request,  
 1267 grant a 30-day extension of the filing date.

1268 (b) The claim for refund by the qualified target industry  
 1269 business must include a copy of all receipts pertaining to the  
 1270 payment of taxes for which the refund is sought and data related  
 1271 to achievement of each performance item specified in the tax  
 1272 refund agreement. The amount requested as a tax refund may not  
 1273 exceed the amount specified for the relevant fiscal year in that  
 1274 agreement.

1275 (c) A tax refund may not be approved for a qualified  
 1276 target industry business unless the required local financial  
 1277 support has been paid into the account for that refund. If the  
 1278 local financial support provided is less than 20 percent of the  
 1279 approved tax refund, the tax refund must be reduced. In no event  
 1280 may the tax refund exceed an amount that is equal to 5 times the  
 1281 amount of the local financial support received. Further, funding  
 1282 from local sources includes any tax abatement granted to that  
 1283 business under s. 196.1995 or the appraised market value of  
 1284 municipal or county land conveyed or provided at a discount to  
 1285 that business. The amount of any tax refund for such business  
 1286 approved under this section must be reduced by the amount of any  
 1287 such tax abatement granted or the value of the land granted; and  
 1288 the limitations in subsection (2) and paragraph (3) (e) ~~(f)~~ must



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1289 be reduced by the amount of any such tax abatement or the value  
 1290 of the land granted. A report listing all sources of the local  
 1291 financial support shall be provided to the office when such  
 1292 support is paid to the account.

1293 (d) A prorated tax refund, less a 5-percent penalty, shall  
 1294 be approved for a qualified target industry business provided  
 1295 all other applicable requirements have been satisfied and the  
 1296 business proves to the satisfaction of the director that it has  
 1297 achieved at least 80 percent of its projected employment and  
 1298 that the average wage paid by the business is at least 90  
 1299 percent of the average wage specified in the tax refund  
 1300 agreement, but in no case less than 115 percent of the average  
 1301 private sector wage in the area available at the time of  
 1302 certification, or 150 percent or 200 percent of the average  
 1303 private sector wage if the business requested the additional  
 1304 per-job tax refund authorized in paragraph (2) (b) for wages  
 1305 above those levels. The prorated tax refund shall be calculated  
 1306 by multiplying the tax refund amount for which the qualified  
 1307 target industry business would have been eligible, if all  
 1308 applicable requirements had been satisfied, by the percentage of  
 1309 the average employment specified in the tax refund agreement  
 1310 which was achieved, and by the percentage of the average wages  
 1311 specified in the tax refund agreement which was achieved.

1312 (e) The director, with such assistance as may be required  
 1313 from the office, the Department of Revenue, or the Agency for  
 1314 Workforce Innovation, shall, by June 30 following the scheduled  
 1315 date for submission of the tax refund claim, specify by written

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1316 order the approval or disapproval of the tax refund claim and,  
 1317 if approved, the amount of the tax refund that is authorized to  
 1318 be paid to the qualified target industry business for the annual  
 1319 tax refund. The office may grant an extension of this date on  
 1320 the request of the qualified target industry business for the  
 1321 purpose of filing additional information in support of the  
 1322 claim.

1323 (f) The total amount of tax refund claims approved by the  
 1324 director under this section in any fiscal year must not exceed  
 1325 the amount authorized under s. 288.095(3).

1326 (g) This section does not create a presumption that a tax  
 1327 refund claim will be approved and paid.

1328 (h) Upon approval of the tax refund under paragraphs (c),  
 1329 (d), and (e), the Chief Financial Officer shall issue a warrant  
 1330 for the amount specified in the written order. If the written  
 1331 order is appealed, the Chief Financial Officer may not issue a  
 1332 warrant for a refund to the qualified target industry business  
 1333 until the conclusion of all appeals of that order.

1334 (8) EXPIRATION.--An applicant may not be certified as  
 1335 qualified under this section after June 30, 2014 ~~2010~~. A tax  
 1336 refund agreement existing on that date shall continue in effect  
 1337 in accordance with its terms.

1338 Section 17. Subsection (3) and paragraph (f) of subsection  
 1339 (4) of section 288.107, Florida Statutes, are amended to read:

288.107 Brownfield redevelopment bonus refunds.--

1341 (3) CRITERIA.--The minimum criteria for participation in  
 1342 the brownfield redevelopment bonus refund are:

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1343 (a) The creation of at least 10 new full-time permanent  
 1344 jobs. Such jobs shall not include construction or site  
 1345 rehabilitation jobs associated with the implementation of a  
 1346 brownfield site agreement as described in s. 376.80(5).

1347 (b) The completion of a fixed capital investment of at  
 1348 least \$2 million in mixed-use business activities, including  
 1349 multiunit housing, commercial, retail, and industrial in  
 1350 brownfield areas, by an eligible business applying for a refund  
 1351 under paragraph (2) (b) which provides benefits to its employees.

1352 (c) That the designation as a brownfield will diversify  
 1353 and strengthen the economy of the area surrounding the site.

1354 (d) That the designation as a brownfield will promote  
 1355 capital investment in the area beyond that contemplated for the  
 1356 rehabilitation of the site.

1357 (e) A resolution adopted by the governing board of the  
 1358 county or municipality in which the project will be located that  
 1359 recommends that certain types of businesses be approved.

1360 (4) PAYMENT OF BROWNFIELD REDEVELOPMENT BONUS REFUNDS.--

1361 (f) Applications shall be reviewed and certified pursuant  
 1362 to s. 288.061. The office shall review all applications  
 1363 submitted under s. 288.106 or other similar application forms  
 1364 for other eligible businesses as defined in paragraph (1) (e)  
 1365 which indicate that the proposed project will be located in a  
 1366 brownfield and determine, with the assistance of the Department  
 1367 of Environmental Protection, that the project location is within  
 1368 a brownfield as provided in this act.

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1369 Section 18. Paragraphs (b) and (c) of subsection (5) and  
 1370 subsection (7) of section 288.108, Florida Statutes, are amended  
 1371 to read:

1372 288.108 High-impact business.--

1373 (5) APPLICATIONS; CERTIFICATION PROCESS; GRANT  
 1374 AGREEMENT.--

1375 (b) Applications shall be reviewed and certified pursuant  
 1376 to s. 288.061. Enterprise Florida, Inc., shall review each  
 1377 submitted application and inform the applicant business whether  
 1378 or not its application is complete within 10 working days. Once  
 1379 the application is deemed complete, Enterprise Florida, Inc.,  
 1380 has 10 working days within which to evaluate the application and  
 1381 recommend approval or disapproval of the application to the  
 1382 director. In recommending an applicant business for approval,  
 1383 Enterprise Florida, Inc., shall include a recommended grant  
 1384 award amount in its evaluation forwarded to the office.

1385 ~~(c) Upon receipt of the evaluation and recommendation of~~  
 1386 ~~Enterprise Florida, Inc., the director has 5 working days to~~  
 1387 ~~enter a final order that either approves or disapproves an~~  
 1388 ~~applicant business as a qualified high-impact business facility,~~  
 1389 ~~unless the business requests an extension of the time. The final~~  
 1390 ~~order shall specify the total amount of the qualified high-~~  
 1391 ~~impact business facility performance grant award, the~~  
 1392 ~~performance conditions that must be met to obtain the award, and~~  
 1393 ~~the schedule for payment of the performance grant.~~

1394 ~~(7) REPORTING.--The office shall by December 1 of each~~  
 1395 ~~year issue a complete and detailed report of all designated~~

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1396 ~~high-impact sectors, all applications received and their~~  
 1397 ~~disposition, all final orders issued, and all payments made,~~  
 1398 ~~including analyses of benefits and costs, types of projects~~  
 1399 ~~supported, and employment and investments created. The report~~  
 1400 ~~shall be submitted to the Governor, the President of the Senate,~~  
 1401 ~~and the Speaker of the House of Representatives.~~

1402 Section 19. Paragraphs (a), (b), and (c) of subsection (3)  
 1403 of section 288.1088, Florida Statutes, are amended to read:

1404 288.1088 Quick Action Closing Fund.--

1405 (3)(a) Enterprise Florida, Inc., shall review applications  
 1406 pursuant to s. 288.061(1) and determine eligibility of each  
 1407 project consistent with the criteria in subsection (2).

1408 Enterprise Florida, Inc., in consultation with the Office of  
 1409 Tourism, Trade, and Economic Development, may waive these  
 1410 criteria based on extraordinary circumstances or in rural areas  
 1411 of critical economic concern if the project would significantly  
 1412 benefit the local or regional economy. Enterprise Florida, Inc.,  
 1413 shall evaluate individual proposals for high-impact business  
 1414 facilities and forward recommendations regarding the use of  
 1415 moneys in the fund for such facilities to the director of the  
 1416 Office of Tourism, Trade, and Economic Development. Such  
 1417 evaluation and recommendation must include, but need not be  
 1418 limited to:

1419 1. A description of the type of facility or  
 1420 infrastructure, its operations, and the associated product or  
 1421 service associated with the facility.

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1422 2. The number of full-time-equivalent jobs that will be  
 1423 created by the facility and the total estimated average annual  
 1424 wages of those jobs or, in the case of privately developed rural  
 1425 infrastructure, the types of business activities and jobs  
 1426 stimulated by the investment.

1427 3. The cumulative amount of investment to be dedicated to  
 1428 the facility within a specified period.

1429 4. A statement of any special impacts the facility is  
 1430 expected to stimulate in a particular business sector in the  
 1431 state or regional economy or in the state's universities and  
 1432 community colleges.

1433 5. A statement of the role the incentive is expected to  
 1434 play in the decision of the applicant business to locate or  
 1435 expand in this state or for the private investor to provide  
 1436 critical rural infrastructure.

1437 6. A report evaluating the quality and value of the  
 1438 company submitting a proposal. The report must include:

1439 a. A financial analysis of the company, including an  
 1440 evaluation of the company's short-term liquidity ratio as  
 1441 measured by its assets to liability, the company's profitability  
 1442 ratio, and the company's long-term solvency as measured by its  
 1443 debt-to-equity ratio;

1444 b. The historical market performance of the company;

1445 c. A review of any independent evaluations of the company;

1446 d. A review of the latest audit of the company's financial  
 1447 statement and the related auditor's management letter; and

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1448 e. A review of any other types of audits that are related  
 1449 to the internal and management controls of the company.

1450 (b) Upon receipt of the evaluation and recommendation from  
 1451 Enterprise Florida, Inc., the director shall recommend approval  
 1452 or disapproval of a project for receipt of funds from the Quick  
 1453 Action Closing Fund within 22 calendar days to the Governor. In  
 1454 recommending a project, the director shall include proposed  
 1455 performance conditions that the project must meet to obtain  
 1456 incentive funds. The Governor shall provide the evaluation of  
 1457 projects recommended for approval to the President of the Senate  
 1458 and the Speaker of the House of Representatives and consult with  
 1459 the President of the Senate and the Speaker of the House of  
 1460 Representatives before giving final approval for a project. The  
 1461 Executive Office of the Governor shall recommend approval of a  
 1462 project and the release of funds pursuant to the legislative  
 1463 consultation and review requirements set forth in s. 216.177.  
 1464 The recommendation must include proposed performance conditions  
 1465 that the project must meet in order to obtain funds.

1466 (c) Upon the approval of the Governor, the director of the  
 1467 Office of Tourism, Trade, and Economic Development and the  
 1468 business shall enter into a contract that sets forth the  
 1469 conditions for payment of moneys from the fund. The contract  
 1470 must include the total amount of funds awarded; the performance  
 1471 conditions that must be met to obtain the award, including, but  
 1472 not limited to, net new employment in the state, average salary,  
 1473 and total capital investment; demonstrate a baseline of current  
 1474 service and a measure of enhanced capability; the methodology

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1475 for validating performance; the schedule of payments from the  
 1476 fund; and sanctions for failure to meet performance conditions.  
 1477 The contract must provide that payment of moneys from the fund  
 1478 is contingent upon sufficient appropriation of funds by the  
 1479 Legislature ~~and upon sufficient release of appropriated funds by~~  
 1480 ~~the Legislative Budget Commission.~~

1481 Section 20. Section 288.10895, Florida Statutes, is  
 1482 created to read:

1483 288.10895 .--Benefit of Economic Development Incentives.

1484 (1) Any person as defined in Section 1.01(3) that is  
 1485 entitled to receive a tax credit or investment or economic  
 1486 development incentive pursuant to any provision of Florida  
 1487 Statutes may transfer such credit or incentive as provided in  
 1488 this section.

1489 (2) The original recipient of a credit or incentive may  
 1490 transfer any unused credit or incentive in whole or in units of  
 1491 not less than 25 percent of the remaining credit or incentive.  
 1492 The transferee may utilize such credit or incentive in the same  
 1493 manner and with the same limitations as provided in this section  
 1494 and in the provisions creating such credit or incentive and to  
 1495 the same extent as if they were the original recipient provided  
 1496 that the total amount does not exceed the maximum amount of  
 1497 credit or incentives to which the original recipient would have  
 1498 been entitled.

1499 (3) Any transferred credit or incentive may not be  
 1500 transferred again except they may transfer to a surviving or  
 1501 acquiring entity subject to the same conditions and limitations



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1502 as described in this section and in the provisions creating such  
 1503 credit or incentive.

1504 (4) ELIGIBLE TRANSFERS.

1505 (a) A credit or incentive may be transferred after a  
 1506 merger or acquisition to the surviving or acquiring entity.

1507 (b) An entity treated as a partnership or a disregarded  
 1508 entity may transfer a credit or incentive to its partners,  
 1509 members or parent.

1510 (c) A corporation may transfer a credit or incentive to  
 1511 other members of its affiliated group of corporations as defined  
 1512 in Section 220.03(1)(b).

1513 (5) In the event that a credit or incentive is reduced as  
 1514 a result of an examination or audit by the applicable agency,  
 1515 such deficiency or repayment shall be recovered from the first  
 1516 person or the surviving or acquiring entity to have claimed such  
 1517 credit up to the amount of credit taken. Any subsequent  
 1518 deficiency or repayment shall be assessed against any person  
 1519 acquiring and claiming such credit, or in the case of multiple  
 1520 succeeding persons, in the order of credit succession.

1521 (6) A person may not transfer a credit or incentive if the  
 1522 transferee that receives the credit or incentive is not subject  
 1523 to the tax for which the credit or incentive is allowed or is  
 1524 unable to otherwise utilize such credit or incentive.

1525 (7) An agency or agencies may adopt rules related to their  
 1526 administration of a credit or other incentive necessary to  
 1527 implement and administer this section including rules, forms,  
 1528 specific procedures and guidelines for transferring and claiming

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1529 | a credit or incentive, and the method by which a transferor or  
1530 | transferee shall notify the agency of the transfer of the credit  
1531 | or incentive.

1532 | (8) The provisions of this section shall not apply to the  
1533 | credit established in Section 220.186.

1534 | Section 21. This act shall take effect July 1, 2009.