

Amendment No.1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	—	(Y/N)
ADOPTED AS AMENDED	—	(Y/N)
ADOPTED W/O OBJECTION	—	(Y/N)
FAILED TO ADOPT	—	(Y/N)
WITHDRAWN	—	(Y/N)
OTHER	—	

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1 Committee/Subcommittee hearing bill: Economic Development &  
2 Tourism Subcommittee  
3 Representative La Rosa offered the following:

**Amendment (with title amendment)**

6 Remove lines 2454-2456 and insert:  
7 established or expanding businesses from the following  
8 ordinances, taxes, and fees imposed by the local government for  
9 a minimum of 24 consecutive months:

10 Between lines 2482 and 2483, insert:

11  
12 This subsection does not apply to violations of a municipal code  
13 or ordinance that pose a direct threat to the health and safety  
14 of the public.

15 Between lines 2571 and 2572, insert:

16 Section 34. Paragraph (b) of subsection (10) of section  
17 20.60, Florida Statutes, is amended to read:

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18 20.60 Department of Economic Opportunity; creation; powers  
19 and duties.—

20 (10) The department, with assistance from Enterprise  
21 Florida, Inc., shall, by November 1 of each year, submit an  
22 annual report to the Governor, the President of the Senate, and  
23 the Speaker of the House of Representatives on the condition of  
24 the business climate and economic development in the state.

25 (b) The report must incorporate annual reports of other  
26 programs, including:

27 1. The displaced homemaker program established under s.  
28 446.50.

29 2. Information provided by the Department of Revenue under  
30 s. 290.014.

31 ~~3. Information provided by enterprise zone development~~  
32 ~~agencies under s. 290.0056 and~~ An analysis of the activities and  
33 accomplishments of each certified enterprise zone.

34 4. The Economic Gardening Business Loan Pilot Program  
35 established under s. 288.1081 and the Economic Gardening  
36 Technical Assistance Pilot Program established under s.  
37 288.1082.

38 5. A detailed report of the performance of the Black  
39 Business Loan Program and a cumulative summary of quarterly  
40 report data required under s. 288.714.

41 6. The Rural Economic Development Initiative established  
42 under s. 288.0656.

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43 Section 35. Subsections (5) and (19) of section 159.27,  
44 Florida Statutes, are amended to read:

45 159.27 Definitions.—The following words and terms, unless  
46 the context clearly indicates a different meaning, shall have  
47 the following meanings:

48 (5) "Project" means any capital project comprising an  
49 industrial or manufacturing plant, a research and development  
50 park, an agricultural processing or storage facility, a  
51 warehousing or distribution facility, a headquarters facility, a  
52 tourism facility, a convention or trade show facility, an urban  
53 parking facility, a trade center, a health care facility, an  
54 educational facility, a correctional or detention facility, a  
55 motion picture production facility, a preservation or  
56 rehabilitation of a certified historic structure, an airport or  
57 port facility, a commercial project in a certified ~~an~~ enterprise  
58 zone, a pollution-control facility, a hazardous or solid waste  
59 facility, a social service center, or a mass commuting facility,  
60 including one or more buildings and other structures, whether or  
61 not on the same site or sites; any rehabilitation, improvement,  
62 renovation, or enlargement of, or any addition to, any buildings  
63 or structures for use as a factory, a mill, a processing plant,  
64 an assembly plant, a fabricating plant, an industrial  
65 distribution center, a repair, overhaul, or service facility, a  
66 test facility, an agricultural processing or storage facility, a  
67 warehousing or distribution facility, a headquarters facility, a  
68 tourism facility, a convention or trade show facility, an urban

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69 parking facility, a trade center, a health care facility, an  
70 educational facility, a correctional or detention facility, a  
71 motion picture production facility, a preservation or  
72 rehabilitation of a certified historic structure, an airport or  
73 port facility, a commercial project in a certified ~~an~~ enterprise  
74 zone, a pollution-control facility, a hazardous or solid waste  
75 facility, a social service center, or a mass commuting facility,  
76 and other facilities, including research and development  
77 facilities, for manufacturing, processing, assembling,  
78 repairing, overhauling, servicing, testing, or handling of any  
79 products or commodities embraced in any industrial or  
80 manufacturing plant, in connection with the purposes of a  
81 research and development park, or other facilities for or used  
82 in connection with an agricultural processing or storage  
83 facility, a warehousing or distribution facility, a headquarters  
84 facility, a tourism facility, a convention or trade show  
85 facility, an urban parking facility, a trade center, a health  
86 care facility, an educational facility, a correctional or  
87 detention facility, a motion picture production facility, a  
88 preservation or rehabilitation of a certified historic  
89 structure, an airport or port facility, or a commercial project  
90 in a certified ~~an~~ enterprise zone or for controlling air or  
91 water pollution or for the disposal, processing, conversion, or  
92 reclamation of hazardous or solid waste, a social service  
93 center, or a mass commuting facility; and including also the  
94 sites thereof and other rights in land therefor whether improved

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95 or unimproved, machinery, equipment, site preparation and  
96 landscaping, and all appurtenances and facilities incidental  
97 thereto, such as warehouses, utilities, access roads, railroad  
98 sidings, truck docking and similar facilities, parking  
99 facilities, office or storage or training facilities, public  
100 lodging and restaurant facilities, dockage, wharfage, solar  
101 energy facilities, and other improvements necessary or  
102 convenient for any manufacturing or industrial plant, research  
103 and development park, agricultural processing or storage  
104 facility, warehousing or distribution facility, tourism  
105 facility, convention or trade show facility, urban parking  
106 facility, trade center, health care facility, educational  
107 facility, a correctional or detention facility, motion picture  
108 production facility, preservation or rehabilitation of a  
109 certified historic structure, airport or port facility,  
110 commercial project in a certified ~~an~~ enterprise zone, pollution-  
111 control facility, hazardous or solid waste facility, social  
112 service center, or a mass commuting facility and any one or more  
113 combinations of the foregoing.

114 (19) "Commercial project in a certified ~~an~~ enterprise zone"  
115 means buildings, building additions or renovations, or other  
116 structures to be newly constructed and suitable for use by a  
117 commercial enterprise, and includes the site on which such  
118 buildings or structures are located, located in an area  
119 certified ~~designated~~ as an enterprise zone ~~pursuant to s.~~  
120 ~~290.0065.~~

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121 Section 36. Subsection (5) of section 159.803, Florida  
122 Statutes, is amended to read:

123 159.803 Definitions.—As used in this part, the term:

124 (5) "Priority project" means a solid waste disposal  
125 facility or a sewage facility, as such terms are defined in s.  
126 142 of the Code, or a water facility, as defined in s. 142 of  
127 the Code, which is operated by a member-owned, not-for-profit  
128 utility, or any project which is to be located in an area which  
129 is a certified ~~an~~ enterprise zone ~~designated pursuant to s.~~  
130 ~~290.0065.~~

131 Section 37. Subsection (3) of section 163.2517, Florida  
132 Statutes, is amended to read:

133 163.2517 Designation of urban infill and redevelopment  
134 area.—

135 (3) A local government seeking to designate a geographic  
136 area within its jurisdiction as an urban infill and  
137 redevelopment area shall prepare a plan that describes the  
138 infill and redevelopment objectives of the local government  
139 within the proposed area. In lieu of preparing a new plan, the  
140 local government may demonstrate that an existing plan or  
141 combination of plans associated with a community redevelopment  
142 area, Florida Main Street program, Front Porch Florida  
143 Community, sustainable community, certified enterprise zone, or  
144 neighborhood improvement district includes the factors listed in  
145 paragraphs (a)-(n), including a collaborative and holistic  
146 community participation process, or amend such existing plans to

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147 include these factors. The plan shall demonstrate the local  
148 government and community's commitment to comprehensively address  
149 the urban problems within the urban infill and redevelopment  
150 area and identify activities and programs to accomplish locally  
151 identified goals such as code enforcement; improved educational  
152 opportunities; reduction in crime; neighborhood revitalization  
153 and preservation; provision of infrastructure needs, including  
154 mass transit and multimodal linkages; and mixed-use planning to  
155 promote multifunctional redevelopment to improve both the  
156 residential and commercial quality of life in the area. The plan  
157 shall also:

158 (a) Contain a map depicting the geographic area or areas  
159 to be included within the designation.

160 (b) Confirm that the infill and redevelopment area is  
161 within an area designated for urban uses in the local  
162 government's comprehensive plan.

163 (c) Identify and map existing enterprise zones, community  
164 redevelopment areas, community development corporations,  
165 brownfield areas, downtown redevelopment districts, safe  
166 neighborhood improvement districts, historic preservation  
167 districts, and empowerment zones or enterprise communities  
168 located within the area proposed for designation as an urban  
169 infill and redevelopment area and provide a framework for  
170 coordinating infill and redevelopment programs within the urban  
171 core.

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172 (d) Identify a memorandum of understanding between the  
173 district school board and the local government jurisdiction  
174 regarding public school facilities located within the urban  
175 infill and redevelopment area to identify how the school board  
176 will provide priority to enhancing public school facilities and  
177 programs in the designated area, including the reuse of existing  
178 buildings for schools within the area.

179 (e) Identify each neighborhood within the proposed area  
180 and state community preservation and revitalization goals and  
181 projects identified through a collaborative and holistic  
182 community participation process and how such projects will be  
183 implemented.

184 (f) Identify how the local government and community-based  
185 organizations intend to implement affordable housing programs,  
186 including, but not limited to, economic and community  
187 development programs administered by federal and state agencies,  
188 within the urban infill and redevelopment area.

189 (g) Identify strategies for reducing crime.

190 (h) If applicable, provide guidelines for the adoption of  
191 land development regulations specific to the urban infill and  
192 redevelopment area which include, for example, setbacks and  
193 parking requirements appropriate to urban development.

194 (i) Identify and map any existing transportation  
195 concurrency exception areas and any relevant public  
196 transportation corridors designated by a metropolitan planning  
197 organization in its long-range transportation plans or by the



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198 local government in its comprehensive plan for which the local  
199 government seeks designation as a transportation concurrency  
200 exception area. For those areas, describe how public  
201 transportation, pedestrian ways, and bikeways will be  
202 implemented as an alternative to increased automobile use.

203 (j) Identify and adopt a package of financial and local  
204 government incentives which the local government will offer for  
205 new development, expansion of existing development, and  
206 redevelopment within the urban infill and redevelopment area.  
207 Examples of such incentives include:

- 208 1. Waiver of license and permit fees.
- 209 2. Exemption of sales made in the urban infill and  
210 redevelopment area from local option sales surtaxes imposed  
211 pursuant to s. 212.055.
- 212 3. Waiver of delinquent local taxes or fees to promote the  
213 return of property to productive use.
- 214 4. Expedited permitting.
- 215 5. Lower transportation impact fees for development which  
216 encourages more use of public transit, pedestrian, and bicycle  
217 modes of transportation.
- 218 6. Prioritization of infrastructure spending within the  
219 urban infill and redevelopment area.
- 220 7. Local government absorption of developers' concurrency  
221 costs.

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223 In order to be authorized to recognize the exemption from local  
224 option sales surtaxes pursuant to subparagraph 2., the owner,  
225 lessee, or lessor of the new development, expanding existing  
226 development, or redevelopment within the urban infill and  
227 redevelopment area must file an application under oath with the  
228 governing body having jurisdiction over the urban infill and  
229 redevelopment area where the business is located. The  
230 application must include the name and address of the business  
231 claiming the exclusion from collecting local option surtaxes; an  
232 address and assessment roll parcel number of the urban infill  
233 and redevelopment area for which the exemption is being sought;  
234 a description of the improvements made to accomplish the new  
235 development, expanding development, or redevelopment of the real  
236 property; a copy of the building permit application or the  
237 building permit issued for the development of the real property;  
238 a new application for a certificate of registration with the  
239 Department of Revenue with the address of the new development,  
240 expanding development, or redevelopment; and the location of the  
241 property. The local government must review and approve the  
242 application and submit the completed application and  
243 documentation along with a copy of the ordinance adopted  
244 pursuant to subsection (5) to the Department of Revenue in order  
245 for the business to become eligible to make sales exempt from  
246 local option sales surtaxes in the urban infill and  
247 redevelopment area.

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248 (k) Identify how activities and incentives within the  
249 urban infill and redevelopment area will be coordinated and what  
250 administrative mechanism the local government will use for the  
251 coordination.

252 (l) Identify how partnerships with the financial and  
253 business community will be developed.

254 (m) Identify the governance structure that the local  
255 government will use to involve community representatives in the  
256 implementation of the plan.

257 (n) Identify performance measures to evaluate the success  
258 of the local government in implementing the urban infill and  
259 redevelopment plan.

260 Section 38. Subsection (8) of section 163.503, Florida  
261 Statutes, is amended to read:

262 163.503 Definitions.—

263 (8) "Certified enterprise zone" means an area certified  
264 ~~designated~~ pursuant to s. 290.60 ~~290.0065~~.

265 Section 39. Section 163.521, Florida Statutes, is amended  
266 to read:

267 163.521 Neighborhood improvement district located in  
268 certified ~~inside~~ enterprise zone; funding.—The local governing  
269 body of any municipality or county in which the boundaries of a  
270 certified ~~an~~ enterprise zone include a neighborhood improvement  
271 district in whole or in part, prior to October 1 of each year,  
272 may request the Department of Legal Affairs to submit within its  
273 budget request to the Legislature provisions to fund capital

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274 improvements. A request may be made for 100 percent of the  
275 capital improvement costs for 25 percent of the area of the  
276 certified enterprise zone which overlaps the district. The local  
277 governing body may also request a 100-percent matching grant for  
278 capital improvement costs for the remaining 75 percent of the  
279 area of the certified enterprise zone which overlaps the  
280 district. Local governments must demonstrate the capacity to  
281 implement the project within 2 years after the date of the  
282 appropriation. Funds appropriated under this provision may not  
283 be expended until after completion and approval of the safe  
284 neighborhood improvement plan pursuant to ss. 163.516 and  
285 163.519(11). Capital improvements contained within the request  
286 submitted by the local governing body must be specifically  
287 related to crime prevention through community policing  
288 innovations, environmental design, environmental security, and  
289 defensible space and must be reviewed by the department for  
290 compliance with the principles of crime prevention through  
291 community policing innovations, environmental design,  
292 environmental security, and defensible space. The department  
293 shall rank order all requests received for capital improvements  
294 funding based on the necessity of the improvements to the  
295 overall implementation of the safe neighborhood plan; the degree  
296 to which the improvements help the plan achieve crime prevention  
297 through community policing innovations, environmental design,  
298 environmental security, and defensible space objectives; the  
299 effect of the improvements on residents of low or moderate

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300 income; and the fiscal inability of local government to perform  
301 the improvements without state assistance.

302 Section 40. Subsection (1) of section 163.522, Florida  
303 Statutes, is amended to read:

304 163.522 State redevelopment programs.—

305 (1) Any county or municipality containing a certified  
306 ~~which has nominated an area as an enterprise zone pursuant to s.~~  
307 ~~290.0055 which has been so designated pursuant to s. 290.0065~~ is  
308 directed to give consideration to the creation of a neighborhood  
309 improvement district within said area.

310 Section 41. Subsection (8) of section 166.231, Florida  
311 Statutes, is amended to read:

312 166.231 Municipalities; public service tax.—

313 (8) (a) ~~Beginning July 1, 1995,~~ A municipality may by  
314 ordinance exempt not less than 50 percent of the tax imposed  
315 under this section on purchasers of electrical energy who are  
316 located within a certified enterprise zone or determined to be  
317 eligible for the exemption provided by s. 212.08(15) by the  
318 Department of Revenue. The exemption shall be administered as  
319 provided in that section. A copy of any ordinance adopted  
320 pursuant to this subsection shall be provided to the Department  
321 of Revenue not less than 14 days prior to its effective date.

322 (b) If an area submitted for enterprise zone certification  
323 ~~that is nominated as an enterprise zone pursuant to s. 290.60~~  
324 ~~290.0055~~ has not yet been certified ~~designated pursuant to s.~~  
325 ~~290.0065~~, a municipality may enact an ordinance for such

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326 exemption; however, the ordinance shall not be effective until  
327 such area is certified ~~designated pursuant to s. 290.0065.~~

328 ~~(c) This subsection expires on the date specified in s.~~  
329 ~~290.016 for the expiration of the Florida Enterprise Zone Act,~~  
330 ~~except that any qualified business that has satisfied the~~  
331 ~~requirements of this subsection before that date shall be~~  
332 ~~allowed the full benefit of the exemption allowed under this~~  
333 ~~subsection as if this subsection had not expired on that date.~~

334 Section 42. Paragraph (b) of subsection (14), paragraph  
335 (b) of subsection (15), and subsection (18) of section 196.012,  
336 Florida Statutes, are amended to read:

337 196.012 Definitions.—For the purpose of this chapter, the  
338 following terms are defined as follows, except where the context  
339 clearly indicates otherwise:

340 (14) "New business" means:

341 (b) Any business or organization located in a certified an  
342 enterprise zone or brownfield area that first begins operation  
343 on a site clearly separate from any other commercial or  
344 industrial operation owned by the same business or organization.

345 (15) "Expansion of an existing business" means:

346 (b) Any business or organization located in a certified an  
347 enterprise zone or brownfield area that increases operations on  
348 a site located within the same zone or area colocated with a  
349 commercial or industrial operation owned by the same business or  
350 organization under common control with the same business or  
351 organization.

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352 (18) "Certified enterprise zone" means an enterprise zone  
353 certified area ~~designated as an enterprise zone~~ pursuant to s.  
354 290.60 ~~290.0065~~. ~~This subsection expires on the date specified~~  
355 ~~in s. 290.016 for the expiration of the Florida Enterprise Zone~~  
356 ~~Act.~~

357 Section 43. Section 196.095, Florida Statutes, is amended  
358 to read:

359 196.095 Exemption for a licensed child care facility  
360 operating in a certified ~~an~~ enterprise zone.-

361 (1) Any real estate used and owned as a child care  
362 facility as defined in s. 402.302 which operates in a certified  
363 ~~an~~ enterprise zone pursuant to chapter 290 is exempt from  
364 taxation.

365 (2) To claim a certified ~~an~~ enterprise zone child care  
366 property tax exemption authorized by this section, a child care  
367 facility must file an application under oath with the governing  
368 body ~~or enterprise zone development agency~~ having jurisdiction  
369 over the certified enterprise zone where the child care center  
370 is located. Within 10 working days after receipt of an  
371 application, the governing body ~~or enterprise zone development~~  
372 ~~agency~~ shall review the application to determine if it contains  
373 all the information required pursuant to this section and meets  
374 the criteria set out in this section. The governing body or  
375 agency shall certify all applications that contain the  
376 information required pursuant to this section and meet the  
377 criteria set out in this section as eligible to receive an ad

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378 valorem tax exemption. The child care center shall be  
379 responsible for forwarding all application materials to the  
380 governing body ~~or enterprise zone development agency~~.

381 (3) The production by the child care facility operator of  
382 a current license by the Department of Children and Families or  
383 local licensing authority and certification by the governing  
384 body ~~or enterprise zone~~ where the child care center is located  
385 is prima facie evidence that the child care facility owner is  
386 entitled to such exemptions.

387 Section 44. Subsections (3) and (5) of section 196.1995,  
388 Florida Statutes, are amended to read:

389 196.1995 Economic development ad valorem tax exemption.—

390 (3) The board of county commissioners or the governing  
391 authority of the municipality that calls a referendum within its  
392 total jurisdiction to determine whether its respective  
393 jurisdiction may grant economic development ad valorem tax  
394 exemptions may vote to limit the effect of the referendum to  
395 authority to grant economic development tax exemptions for new  
396 businesses and expansions of existing businesses located in a  
397 certified ~~an~~ enterprise zone or a brownfield area, as defined in  
398 s. 376.79(4). If an area submitted for enterprise zone  
399 certification ~~nominated to be an enterprise zone~~ pursuant to s.  
400 290.60 ~~290.0055~~ has not yet been certified ~~designated~~ pursuant  
401 ~~to s. 290.0065~~, the board of county commissioners or the  
402 governing authority of the municipality may call such referendum  
403 prior to such certification ~~designation~~; however, the authority

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404 to grant economic development ad valorem tax exemptions does not  
405 apply until such area is certified ~~designated pursuant to s.~~  
406 ~~290.0065~~. The ballot question in such referendum shall be in  
407 substantially the following form and shall be used in lieu of  
408 the ballot question prescribed in subsection (2):

409 Shall the board of county commissioners of this county (or the  
410 governing authority of this municipality, or both) be authorized  
411 to grant, pursuant to s. 3, Art. VII of the State Constitution,  
412 property tax exemptions for new businesses and expansions of  
413 existing businesses that are located in a certified ~~an~~  
414 enterprise zone or a brownfield area and that are expected to  
415 create new, full-time jobs in the county (or municipality, or  
416 both)?

417 ....Yes-For authority to grant exemptions.

418 ....No-Against authority to grant exemptions.

419 (5) Upon a majority vote in favor of such authority, the  
420 board of county commissioners or the governing authority of the  
421 municipality, at its discretion, by ordinance may exempt from ad  
422 valorem taxation up to 100 percent of the assessed value of all  
423 improvements to real property made by or for the use of a new  
424 business and of all tangible personal property of such new  
425 business, or up to 100 percent of the assessed value of all  
426 added improvements to real property made to facilitate the  
427 expansion of an existing business and of the net increase in all  
428 tangible personal property acquired to facilitate such expansion  
429 of an existing business. To qualify for this exemption, the

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430 improvements to real property must be made or the tangible  
431 personal property must be added or increased after approval by  
432 motion or resolution of the local governing body, subject to  
433 ordinance adoption or on or after the day the ordinance is  
434 adopted. However, if the authority to grant exemptions is  
435 approved in a referendum in which the ballot question contained  
436 in subsection (3) appears on the ballot, the authority of the  
437 board of county commissioners or the governing authority of the  
438 municipality to grant exemptions is limited solely to new  
439 businesses and expansions of existing businesses that are  
440 located in a certified ~~an~~ enterprise zone or brownfield area.  
441 Property acquired to replace existing property shall not be  
442 considered to facilitate a business expansion. The exemption  
443 applies only to taxes levied by the respective unit of  
444 government granting the exemption. The exemption does not apply,  
445 however, to taxes levied for the payment of bonds or to taxes  
446 authorized by a vote of the electors pursuant to s. 9(b) or s.  
447 12, Art. VII of the State Constitution. Any such exemption shall  
448 remain in effect for up to 10 years with respect to any  
449 particular facility, regardless of any change in the authority  
450 of the county or municipality to grant such exemptions. The  
451 exemption shall not be prolonged or extended by granting  
452 exemptions from additional taxes or by virtue of any  
453 reorganization or sale of the business receiving the exemption.

454 Section 45. Subsection (4) of section 205.022, Florida  
455 Statutes, is amended to read:

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456 205.022 Definitions.—When used in this chapter, the  
457 following terms and phrases shall have the meanings ascribed to  
458 them in this section, except when the context clearly indicates  
459 a different meaning:

460 (4) "Certified enterprise zone" means an area certified  
461 ~~designated~~ as an enterprise zone pursuant to s. 290.60 ~~290.0065~~.  
462 ~~This subsection expires on the date specified in s. 290.016 for~~  
463 ~~the expiration of the Florida Enterprise Zone Act.~~

464 Section 46. Section 205.054, Florida Statutes, is amended  
465 to read:

466 205.054 Business tax; partial exemption for engaging in  
467 business or occupation in certified enterprise zone.—

468 (1) Notwithstanding the provisions of s. 205.033(1)(a) or  
469 s. 205.043(1)(a), the governing body of a county or municipality  
470 may authorize by appropriate resolution or ordinance, adopted  
471 pursuant to the procedure established in s. 205.032 or s.  
472 205.042, the exemption of 50 percent of the business tax levied  
473 for the privilege of engaging in or managing any business,  
474 profession, or occupation in the respective jurisdiction of the  
475 county or municipality when such privilege is exercised at a  
476 permanent business location or branch office located in a  
477 certified ~~an~~ enterprise zone.

478 (2) Such exemption applies to each classification for  
479 which a business tax receipt is required in the jurisdiction.  
480 Classifications shall be the same in a certified ~~an~~ enterprise  
481 zone as elsewhere in the jurisdiction. Each county or municipal

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482 business tax receipt issued with the exemption authorized in  
483 this section shall be in the same general form as the other  
484 county or municipal business tax receipts and shall expire at  
485 the same time as those other receipts expire as fixed by law.  
486 Any receipt issued with the exemption authorized in this section  
487 is nontransferable. The exemption authorized in this section  
488 does not apply to any penalty authorized in s. 205.053.

489 (3) Each tax collecting authority of a county or  
490 municipality which provides the exemption authorized in this  
491 section shall issue to each person who may be entitled to the  
492 exemption a receipt pursuant to the provisions contained in this  
493 section. Before a receipt with such exemption is issued to an  
494 applicant, the tax collecting authority must, in each case, be  
495 provided proof that the applicant is entitled to such exemption.  
496 Such proof shall be made by means of a statement filed under  
497 oath with the tax collecting authority, which statement  
498 indicates that the permanent business location or branch office  
499 of the applicant is located in a certified ~~an~~ enterprise zone of  
500 a jurisdiction which has authorized the exemption permitted in  
501 this section.

502 (4) Any receipt obtained with the exemption authorized in  
503 this subsection by the commission of fraud upon the issuing  
504 authority is void. Any person who has fraudulently obtained such  
505 exemption and thereafter engages, under color of the receipt, in  
506 any business, profession, or occupation requiring the business  
507 tax receipt is subject to prosecution for engaging in a

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508 business, profession, or occupation without having the required  
509 receipt under the laws of the state.

510 (5) If an area has been submitted for certification  
511 ~~nominated~~ as an enterprise zone pursuant to s. 290.60 ~~290.0055~~  
512 ~~has not yet been designated pursuant to s. 290.0065~~, the  
513 governing body of a county or municipality may enact the  
514 appropriate ordinance or resolution authorizing the exemption  
515 permitted in this section; however, such ordinance or resolution  
516 will not be effective until such area is certified ~~designated~~  
517 pursuant to s. 290.60 ~~290.0065~~.

518 ~~(6) This section expires on the date specified in s.~~  
519 ~~290.016 for the expiration of the Florida Enterprise Zone Act;~~  
520 ~~and a receipt may not be issued with the exemption authorized in~~  
521 ~~this section for any period beginning on or after that date.~~

522 Section 47. Subsection (6) of section 212.02, Florida  
523 Statutes, is amended to read:

524 212.02 Definitions.—The following terms and phrases when  
525 used in this chapter have the meanings ascribed to them in this  
526 section, except where the context clearly indicates a different  
527 meaning:

528 (6) "Certified enterprise zone" means an enterprise zone  
529 certified ~~an area of the state designated pursuant to s. 290.60~~  
530 ~~290.0065. This subsection expires on the date specified in s.~~  
531 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

532 Section 48. Paragraphs (o) and (p) of subsection (5) of  
533 section 212.08, Florida Statutes, are amended to read:

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534 212.08 Sales, rental, use, consumption, distribution, and  
535 storage tax; specified exemptions.—The sale at retail, the  
536 rental, the use, the consumption, the distribution, and the  
537 storage to be used or consumed in this state of the following  
538 are hereby specifically exempt from the tax imposed by this  
539 chapter.

540 (5) EXEMPTIONS; ACCOUNT OF USE.—

541 (o) Building materials in redevelopment projects.—

542 1. As used in this paragraph, the term:

543 a. "Building materials" means tangible personal property  
544 that becomes a component part of a housing project or a mixed-  
545 use project.

546 b. "Housing project" means the conversion of an existing  
547 manufacturing or industrial building to a housing unit which is  
548 in an urban high-crime area, a certified ~~an~~ enterprise zone, an  
549 empowerment zone, a Front Porch Community, a designated  
550 brownfield site for which a rehabilitation agreement with the  
551 Department of Environmental Protection or a local government  
552 delegated by the Department of Environmental Protection has been  
553 executed under s. 376.80 and any abutting real property parcel  
554 within a brownfield area, or an urban infill area; and in which  
555 the developer agrees to set aside at least 20 percent of the  
556 housing units in the project for low-income and moderate-income  
557 persons or the construction in a designated brownfield area of  
558 affordable housing for persons described in s. 420.0004(9),  
559 (11), (12), or (17) or in s. 159.603(7).

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560 c. "Mixed-use project" means the conversion of an existing  
561 manufacturing or industrial building to mixed-use units that  
562 include artists' studios, art and entertainment services, or  
563 other compatible uses. A mixed-use project must be located in an  
564 urban high-crime area, a certified ~~an~~ enterprise zone, an  
565 empowerment zone, a Front Porch Community, a designated  
566 brownfield site for which a rehabilitation agreement with the  
567 Department of Environmental Protection or a local government  
568 delegated by the Department of Environmental Protection has been  
569 executed under s. 376.80 and any abutting real property parcel  
570 within a brownfield area, or an urban infill area; and the  
571 developer must agree to set aside at least 20 percent of the  
572 square footage of the project for low-income and moderate-income  
573 housing.

574 d. "Substantially completed" has the same meaning as  
575 provided in s. 192.042(1).

576 2. Building materials used in the construction of a  
577 housing project or mixed-use project are exempt from the tax  
578 imposed by this chapter upon an affirmative showing to the  
579 satisfaction of the department that the requirements of this  
580 paragraph have been met. This exemption inures to the owner  
581 through a refund of previously paid taxes. To receive this  
582 refund, the owner must file an application under oath with the  
583 department which includes:

584 a. The name and address of the owner.

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585           b. The address and assessment roll parcel number of the  
586 project for which a refund is sought.

587           c. A copy of the building permit issued for the project.

588           d. A certification by the local building code inspector  
589 that the project is substantially completed.

590           e. A sworn statement, under penalty of perjury, from the  
591 general contractor licensed in this state with whom the owner  
592 contracted to construct the project, which statement lists the  
593 building materials used in the construction of the project and  
594 the actual cost thereof, and the amount of sales tax paid on  
595 these materials. If a general contractor was not used, the owner  
596 shall provide this information in a sworn statement, under  
597 penalty of perjury. Copies of invoices evidencing payment of  
598 sales tax must be attached to the sworn statement.

599           3. An application for a refund under this paragraph must  
600 be submitted to the department within 6 months after the date  
601 the project is deemed to be substantially completed by the local  
602 building code inspector. Within 30 working days after receipt of  
603 the application, the department shall determine if it meets the  
604 requirements of this paragraph. A refund approved pursuant to  
605 this paragraph shall be made within 30 days after formal  
606 approval of the application by the department.

607           4. The department shall establish by rule an application  
608 form and criteria for establishing eligibility for exemption  
609 under this paragraph.



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610 5. The exemption shall apply to purchases of materials on  
611 or after July 1, 2000.

612 (p) Community contribution tax credit for donations.—

613 1. Authorization.—Persons who are registered with the  
614 department under s. 212.18 to collect or remit sales or use tax  
615 and who make donations to eligible sponsors are eligible for tax  
616 credits against their state sales and use tax liabilities as  
617 provided in this paragraph:

618 a. The credit shall be computed as 50 percent of the  
619 person's approved annual community contribution.

620 b. The credit shall be granted as a refund against state  
621 sales and use taxes reported on returns and remitted in the 12  
622 months preceding the date of application to the department for  
623 the credit as required in sub-subparagraph 3.c. If the annual  
624 credit is not fully used through such refund because of  
625 insufficient tax payments during the applicable 12-month period,  
626 the unused amount may be included in an application for a refund  
627 made pursuant to sub-subparagraph 3.c. in subsequent years  
628 against the total tax payments made for such year. Carryover  
629 credits may be applied for a 3-year period without regard to any  
630 time limitation that would otherwise apply under s. 215.26.

631 c. A person may not receive more than \$200,000 in annual  
632 tax credits for all approved community contributions made in any  
633 one year.

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634 d. All proposals for the granting of the tax credit  
635 require the prior approval of the Department of Economic  
636 Opportunity.

637 e. The total amount of tax credits which may be granted  
638 for all programs approved under this paragraph, s. 220.183, and  
639 s. 624.5105 is \$18.4 million annually for projects that provide  
640 homeownership opportunities for low-income households or very-  
641 low-income households as those terms are defined in s. 420.9071  
642 and \$3.5 million annually for all other projects.

643 f. A person who is eligible to receive the credit provided  
644 in this paragraph, s. 220.183, or s. 624.5105 may receive the  
645 credit only under one section of the person's choice.

646 2. Eligibility requirements.—

647 a. A community contribution by a person must be in the  
648 following form:

649 (I) Cash or other liquid assets;

650 (II) Real property;

651 (III) Goods or inventory; or

652 (IV) Other physical resources identified by the Department  
653 of Economic Opportunity.

654 b. All community contributions must be reserved  
655 exclusively for use in a project. As used in this sub-  
656 subparagraph, the term "project" means activity undertaken by an  
657 eligible sponsor which is designed to construct, improve, or  
658 substantially rehabilitate housing that is affordable to low-  
659 income households or very-low-income households as those terms

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660 are defined in s. 420.9071; designed to provide commercial,  
661 industrial, or public resources and facilities; or designed to  
662 improve entrepreneurial and job-development opportunities for  
663 low-income persons. A project may be the investment necessary to  
664 increase access to high-speed broadband capability in rural  
665 communities with enterprise zones, including projects that  
666 result in improvements to communications assets that are owned  
667 by a business. A project may include the provision of museum  
668 educational programs and materials that are directly related to  
669 a project approved between January 1, 1996, and December 31,  
670 1999, and located in a certified ~~an~~ enterprise zone ~~designated~~  
671 ~~pursuant to s. 290.0065~~. This paragraph does not preclude  
672 projects that propose to construct or rehabilitate housing for  
673 low-income households or very-low-income households on scattered  
674 sites. With respect to housing, contributions may be used to pay  
675 the following eligible low-income and very-low-income housing-  
676 related activities:

677 (I) Project development impact and management fees for  
678 low-income or very-low-income housing projects;

679 (II) Down payment and closing costs for low-income persons  
680 and very-low-income persons, as those terms are defined in s.  
681 420.9071;

682 (III) Administrative costs, including housing counseling  
683 and marketing fees, not to exceed 10 percent of the community  
684 contribution, directly related to low-income or very-low-income  
685 projects; and

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686 (IV) Removal of liens recorded against residential  
687 property by municipal, county, or special district local  
688 governments if satisfaction of the lien is a necessary precedent  
689 to the transfer of the property to a low-income person or very-  
690 low-income person, as those terms are defined in s. 420.9071,  
691 for the purpose of promoting home ownership. Contributions for  
692 lien removal must be received from a nonrelated third party.

693 c. The project must be undertaken by an "eligible  
694 sponsor," which includes:

695 (I) A community action program;

696 (II) A nonprofit community-based development organization  
697 whose mission is the provision of housing for low-income  
698 households or very-low-income households or increasing  
699 entrepreneurial and job-development opportunities for low-income  
700 persons;

701 (III) A neighborhood housing services corporation;

702 (IV) A local housing authority created under chapter 421;

703 (V) A community redevelopment agency created under s.  
704 163.356;

705 (VI) A historic preservation district agency or  
706 organization;

707 (VII) A regional workforce board;

708 (VIII) A direct-support organization as provided in s.  
709 1009.983;

710 (IX) An enterprise zone development agency created under  
711 s. 290.0056;

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712 (X) A community-based organization incorporated under  
713 chapter 617 which is recognized as educational, charitable, or  
714 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code  
715 and whose bylaws and articles of incorporation include  
716 affordable housing, economic development, or community  
717 development as the primary mission of the corporation;

718 (XI) Units of local government;

719 (XII) Units of state government; or

720 (XIII) Any other agency that the Department of Economic  
721 Opportunity designates by rule.

722  
723 A contributing person may not have a financial interest in the  
724 eligible sponsor.

725 d. The project must be located in an area designated a  
726 certified ~~an~~ enterprise zone or a Front Porch Florida Community,  
727 unless the project increases access to high-speed broadband  
728 capability for rural communities that have enterprise zones but  
729 is physically located outside the designated rural zone  
730 boundaries. Any project designed to construct or rehabilitate  
731 housing for low-income households or very-low-income households  
732 as those terms are defined in s. 420.9071 is exempt from the  
733 area requirement of this sub-subparagraph.

734 e.(I) If, during the first 10 business days of the state  
735 fiscal year, eligible tax credit applications for projects that  
736 provide homeownership opportunities for low-income households or  
737 very-low-income households as those terms are defined in s.

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738 420.9071 are received for less than the annual tax credits  
739 available for those projects, the Department of Economic  
740 Opportunity shall grant tax credits for those applications and  
741 grant remaining tax credits on a first-come, first-served basis  
742 for subsequent eligible applications received before the end of  
743 the state fiscal year. If, during the first 10 business days of  
744 the state fiscal year, eligible tax credit applications for  
745 projects that provide homeownership opportunities for low-income  
746 households or very-low-income households as those terms are  
747 defined in s. 420.9071 are received for more than the annual tax  
748 credits available for those projects, the Department of Economic  
749 Opportunity shall grant the tax credits for those applications  
750 as follows:

751 (A) If tax credit applications submitted for approved  
752 projects of an eligible sponsor do not exceed \$200,000 in total,  
753 the credits shall be granted in full if the tax credit  
754 applications are approved.

755 (B) If tax credit applications submitted for approved  
756 projects of an eligible sponsor exceed \$200,000 in total, the  
757 amount of tax credits granted pursuant to sub-sub-sub-  
758 subparagraph (A) shall be subtracted from the amount of  
759 available tax credits, and the remaining credits shall be  
760 granted to each approved tax credit application on a pro rata  
761 basis.

762 (II) If, during the first 10 business days of the state  
763 fiscal year, eligible tax credit applications for projects other

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764 than those that provide homeownership opportunities for low-  
765 income households or very-low-income households as those terms  
766 are defined in s. 420.9071 are received for less than the annual  
767 tax credits available for those projects, the Department of  
768 Economic Opportunity shall grant tax credits for those  
769 applications and shall grant remaining tax credits on a first-  
770 come, first-served basis for subsequent eligible applications  
771 received before the end of the state fiscal year. If, during the  
772 first 10 business days of the state fiscal year, eligible tax  
773 credit applications for projects other than those that provide  
774 homeownership opportunities for low-income households or very-  
775 low-income households as those terms are defined in s. 420.9071  
776 are received for more than the annual tax credits available for  
777 those projects, the Department of Economic Opportunity shall  
778 grant the tax credits for those applications on a pro rata  
779 basis.

## 780 3. Application requirements.—

781 a. Any eligible sponsor seeking to participate in this  
782 program must submit a proposal to the Department of Economic  
783 Opportunity which sets forth the name of the sponsor, a  
784 description of the project, and the area in which the project is  
785 located, together with such supporting information as is  
786 prescribed by rule. The proposal must also contain a resolution  
787 from the local governmental unit in which the project is located  
788 certifying that the project is consistent with local plans and  
789 regulations.

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790           b. Any person seeking to participate in this program must  
791 submit an application for tax credit to the Department of  
792 Economic Opportunity which sets forth the name of the sponsor, a  
793 description of the project, and the type, value, and purpose of  
794 the contribution. The sponsor shall verify, in writing, the  
795 terms of the application and indicate its receipt of the  
796 contribution, and such verification must accompany the  
797 application for tax credit. The person must submit a separate  
798 tax credit application to the Department of Economic Opportunity  
799 for each individual contribution that it makes to each  
800 individual project.

801           c. Any person who has received notification from the  
802 Department of Economic Opportunity that a tax credit has been  
803 approved must apply to the department to receive the refund.  
804 Application must be made on the form prescribed for claiming  
805 refunds of sales and use taxes and be accompanied by a copy of  
806 the notification. A person may submit only one application for  
807 refund to the department within a 12-month period.

808           4. Administration.—

809           a. The Department of Economic Opportunity may adopt rules  
810 necessary to administer this paragraph, including rules for the  
811 approval or disapproval of proposals by a person.

812           b. The decision of the Department of Economic Opportunity  
813 must be in writing, and, if approved, the notification shall  
814 state the maximum credit allowable to the person. Upon approval,



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815 the Department of Economic Opportunity shall transmit a copy of  
816 the decision to the department.

817 c. The Department of Economic Opportunity shall  
818 periodically monitor all projects in a manner consistent with  
819 available resources to ensure that resources are used in  
820 accordance with this paragraph; however, each project must be  
821 reviewed at least once every 2 years.

822 d. The Department of Economic Opportunity shall, in  
823 consultation with the statewide and regional housing and  
824 financial intermediaries, market the availability of the  
825 community contribution tax credit program to community-based  
826 organizations.

827 5. Expiration.—This paragraph expires June 30, 2016;  
828 however, any accrued credit carryover that is unused on that  
829 date may be used until the expiration of the 3-year carryover  
830 period for such credit.

831 Section 49. Paragraph (d) of subsection (2) of section  
832 220.183, Florida Statutes, is amended to read:

833 220.183 Community contribution tax credit.—

834 (2) ELIGIBILITY REQUIREMENTS.—

835 (d) The project shall be located in a certified ~~an area~~  
836 ~~designated as an~~ enterprise zone or a Front Porch Florida  
837 Community. Any project designed to construct or rehabilitate  
838 housing for low-income or very-low-income households as defined  
839 in s. 420.9071(19) and (28) is exempt from the area requirement  
840 of this paragraph. This section does not preclude projects that

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841 propose to construct or rehabilitate housing for low-income or  
842 very-low-income households on scattered sites. Any project  
843 designed to provide increased access to high-speed broadband  
844 capabilities which includes coverage of a rural enterprise zone  
845 may locate the project's infrastructure in any area of a rural  
846 county.

847 Section 50. Paragraph (g) of subsection (1) of section  
848 220.191, Florida Statutes, is amended to read:

849 220.191 Capital investment tax credit.—

850 (1) DEFINITIONS.—For purposes of this section:

851 (g) "Qualifying project" means a facility in this state  
852 meeting one or more of the following criteria:

853 1. A new or expanding facility in this state which creates  
854 at least 100 new jobs in this state and is in one of the high-  
855 impact sectors identified by Enterprise Florida, Inc., and  
856 certified by the Department of Economic Opportunity pursuant to  
857 s. 288.108(6), including, but not limited to, aviation,  
858 aerospace, automotive, and silicon technology industries.

859 However, between July 1, 2011, and June 30, 2014, the  
860 requirement that a facility be in a high-impact sector is waived  
861 for any otherwise eligible business from another state which  
862 locates all or a portion of its business to a Disproportionally  
863 Affected County. For purposes of this section, the term  
864 "Disproportionally Affected County" means Bay County, Escambia  
865 County, Franklin County, Gulf County, Okaloosa County, Santa  
866 Rosa County, Walton County, or Wakulla County.

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867 2. A new or expanded facility in this state which is  
868 engaged in a target industry designated pursuant to the  
869 procedure specified in s. 288.106(2) and which is induced by  
870 this credit to create or retain at least 1,000 jobs in this  
871 state, provided that at least 100 of those jobs are new, pay an  
872 annual average wage of at least 130 percent of the average  
873 private sector wage in the area as defined in s. 288.106(2), and  
874 make a cumulative capital investment of at least \$100 million.  
875 Jobs may be considered retained only if there is significant  
876 evidence that the loss of jobs is imminent. Notwithstanding  
877 subsection (2), annual credits against the tax imposed by this  
878 chapter may not exceed 50 percent of the increased annual  
879 corporate income tax liability or the premium tax liability  
880 generated by or arising out of a project qualifying under this  
881 subparagraph. A facility that qualifies under this subparagraph  
882 for an annual credit against the tax imposed by this chapter may  
883 take the tax credit for a period not to exceed 5 years.

884 3. A new or expanded headquarters facility in this state  
885 which locates in a certified ~~an~~ enterprise zone and brownfield  
886 area and is induced by this credit to create at least 1,500 jobs  
887 which on average pay at least 200 percent of the statewide  
888 average annual private sector wage, as published by the  
889 Department of Economic Opportunity, and which new or expanded  
890 headquarters facility makes a cumulative capital investment in  
891 this state of at least \$250 million.

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892 Section 51. Paragraph (a) of subsection (2) of section  
893 288.0001, Florida Statutes, is amended to read:

894 288.0001 Economic Development Programs Evaluation.—The  
895 Office of Economic and Demographic Research and the Office of  
896 Program Policy Analysis and Government Accountability (OPPAGA)  
897 shall develop and present to the Governor, the President of the  
898 Senate, the Speaker of the House of Representatives, and the  
899 chairs of the legislative appropriations committees the Economic  
900 Development Programs Evaluation.

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

904 (a) By January 1, 2014, and every 3 years thereafter, an  
905 analysis of the following:

906 1. The capital investment tax credit established under s.  
907 220.191.

908 2. The qualified target industry tax refund established  
909 under s. 288.106.

910 3. The brownfield redevelopment bonus refund established  
911 under s. 288.107.

912 4. High-impact business performance grants established  
913 under s. 288.108.

914 5. The Quick Action Closing Fund established under s.  
915 288.1088.

916 6. The Innovation Incentive Program established under s.  
917 288.1089.

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918 7. Enterprise zone program incentives established under  
919 ss. 212.08(5) and (15), 212.096, 220.181, and 220.182.

920 8. The New Markets Development Program established under  
921 ss. 288.991-288.9922.

922 9. The enterprise zone certification program established  
923 under s. 290.60.

924 Section 52. Subsection (3) of section 288.018, Florida  
925 Statutes, is amended to read:

926 288.018 Regional Rural Development Grants Program.—

927 (3) The department may also contract for the development  
928 of a certified ~~an~~ enterprise zone web portal or websites for  
929 each certified enterprise zone which will be used to market the  
930 program for job creation in disadvantaged urban and rural  
931 certified enterprise zones. Each certified enterprise zone web  
932 page should include downloadable links to state forms and  
933 information, as well as local message boards that help  
934 businesses and residents receive information concerning zone  
935 boundaries, job openings, zone programs, and neighborhood  
936 improvement activities.

937 Section 53. Subsection (4) of section 288.047, Florida  
938 Statutes, is amended to read:

939 288.047 Quick-response training for economic development.—

940 (4) For the first 6 months of each fiscal year, Workforce  
941 Florida, Inc., shall set aside 30 percent of the amount  
942 appropriated for the Quick-Response Training Program by the  
943 Legislature to fund instructional programs for businesses

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944 located in a certified ~~an~~ enterprise zone or brownfield area.  
945 Any unencumbered funds remaining undisbursed from this set-aside  
946 at the end of the 6-month period may be used to provide funding  
947 for any program qualifying for funding pursuant to this section.

948 Section 54. Paragraph (b) of subsection (2) of section  
949 288.1045, Florida Statutes, is amended to read:

950 288.1045 Qualified defense contractor and space flight  
951 business tax refund program.—

952 (2) GRANTING OF A TAX REFUND; ELIGIBLE AMOUNTS.—

953 (b) Upon approval by the director, a qualified applicant  
954 shall be allowed tax refund payments equal to \$3,000 times the  
955 number of jobs specified in the tax refund agreement under  
956 subparagraph (4)(a)1. or equal to \$6,000 times the number of  
957 jobs if the project is located in a rural county or a certified  
958 ~~an~~ enterprise zone. Further, a qualified applicant shall be  
959 allowed additional tax refund payments equal to \$1,000 times the  
960 number of jobs specified in the tax refund agreement under  
961 subparagraph (4)(a)1. if such jobs pay an annual average wage of  
962 at least 150 percent of the average private sector wage in the  
963 area or equal to \$2,000 times the number of jobs if such jobs  
964 pay an annual average wage of at least 200 percent of the  
965 average private sector wage in the area. A qualified applicant  
966 may not receive refunds of more than 25 percent of the total tax  
967 refunds provided in the tax refund agreement pursuant to  
968 subparagraph (4)(a)1. in any fiscal year, provided that no

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969 qualified applicant may receive more than \$2.5 million in tax  
970 refunds pursuant to this section in any fiscal year.

971 Section 55. Paragraph (f) of subsection (2), paragraphs  
972 (b) and (c) of subsection (3), and paragraph (b) of subsection  
973 (4) of section 288.106, Florida Statutes, are amended to read:

974 288.106 Tax refund program for qualified target industry  
975 businesses.—

976 (2) DEFINITIONS.—As used in this section:

977 (f) "Certified enterprise zone" means an area certified  
978 ~~designated~~ as an enterprise zone pursuant to s. 290.60 ~~290.0065~~.

979 (3) TAX REFUND; ELIGIBLE AMOUNTS.—

980 (b)1. Upon approval by the department, a qualified target  
981 industry business shall be allowed tax refund payments equal to  
982 \$3,000 multiplied by the number of jobs specified in the tax  
983 refund agreement under subparagraph (5)(a)1., or equal to \$6,000  
984 multiplied by the number of jobs if the project is located in a  
985 rural community or a certified ~~an~~ enterprise zone.

986 2. A qualified target industry business shall be allowed  
987 additional tax refund payments equal to \$1,000 multiplied by the  
988 number of jobs specified in the tax refund agreement under  
989 subparagraph (5)(a)1. if such jobs pay an annual average wage of  
990 at least 150 percent of the average private sector wage in the  
991 area, or equal to \$2,000 multiplied by the number of jobs if  
992 such jobs pay an annual average wage of at least 200 percent of  
993 the average private sector wage in the area.

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994 3. A qualified target industry business shall be allowed  
995 tax refund payments in addition to the other payments authorized  
996 in this paragraph equal to \$1,000 multiplied by the number of  
997 jobs specified in the tax refund agreement under subparagraph  
998 (5)(a)1. if the local financial support is equal to that of the  
999 state's incentive award under subparagraph 1.

1000 4. In addition to the other tax refund payments authorized  
1001 in this paragraph, a qualified target industry business shall be  
1002 allowed a tax refund payment equal to \$2,000 multiplied by the  
1003 number of jobs specified in the tax refund agreement under  
1004 subparagraph (5)(a)1. if the business:

1005 a. Falls within one of the high-impact sectors designated  
1006 under s. 288.108; or

1007 b. Increases exports of its goods through a seaport or  
1008 airport in the state by at least 10 percent in value or tonnage  
1009 in each of the years that the business receives a tax refund  
1010 under this section. For purposes of this sub-subparagraph,  
1011 seaports in the state are limited to the ports of Jacksonville,  
1012 Tampa, Port Everglades, Miami, Port Canaveral, Ft. Pierce, Palm  
1013 Beach, Port Manatee, Port St. Joe, Panama City, St. Petersburg,  
1014 Pensacola, Fernandina, and Key West.

1015 (c) A qualified target industry business may not receive  
1016 refund payments of more than 25 percent of the total tax refunds  
1017 specified in the tax refund agreement under subparagraph  
1018 (5)(a)1. in any fiscal year. Further, a qualified target  
1019 industry business may not receive more than \$1.5 million in



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1020 refunds under this section in any single fiscal year, or more  
1021 than \$2.5 million in any single fiscal year if the project is  
1022 located in a certified ~~an~~ enterprise zone.

1023 (4) APPLICATION AND APPROVAL PROCESS.—

1024 (b) To qualify for review by the department, the  
1025 application of a target industry business must, at a minimum,  
1026 establish the following to the satisfaction of the department:

1027 1.a. The jobs proposed to be created under the  
1028 application, pursuant to subparagraph (a)4., must pay an  
1029 estimated annual average wage equaling at least 115 percent of  
1030 the average private sector wage in the area where the business  
1031 is to be located or the statewide private sector average wage.  
1032 The governing board of the local governmental entity providing  
1033 the local financial support of the jurisdiction where the  
1034 qualified target industry business is to be located shall notify  
1035 the department and Enterprise Florida, Inc., which calculation  
1036 of the average private sector wage in the area must be used as  
1037 the basis for the business's wage commitment. In determining the  
1038 average annual wage, the department shall include only new  
1039 proposed jobs, and wages for existing jobs shall be excluded  
1040 from this calculation.

1041 b. The department may waive the average wage requirement  
1042 at the request of the local governing body recommending the  
1043 project and Enterprise Florida, Inc. The department may waive  
1044 the wage requirement for a project located in a brownfield area  
1045 designated under s. 376.80, in a rural city, in a rural

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1046 community, in a certified ~~an~~ enterprise zone, or for a  
1047 manufacturing project at any location in the state if the jobs  
1048 proposed to be created pay an estimated annual average wage  
1049 equaling at least 100 percent of the average private sector wage  
1050 in the area where the business is to be located, only if the  
1051 merits of the individual project or the specific circumstances  
1052 in the community in relationship to the project warrant such  
1053 action. If the local governing body and Enterprise Florida,  
1054 Inc., make such a recommendation, it must be transmitted in  
1055 writing, and the specific justification for the waiver  
1056 recommendation must be explained. If the department elects to  
1057 waive the wage requirement, the waiver must be stated in  
1058 writing, and the reasons for granting the waiver must be  
1059 explained.

1060 2. The target industry business's project must result in  
1061 the creation of at least 10 jobs at the project and, in the case  
1062 of an expansion of an existing business, must result in a net  
1063 increase in employment of at least 10 percent at the business.  
1064 At the request of the local governing body recommending the  
1065 project and Enterprise Florida, Inc., the department may waive  
1066 this requirement for a business in a rural community or  
1067 certified enterprise zone if the merits of the individual  
1068 project or the specific circumstances in the community in  
1069 relationship to the project warrant such action. If the local  
1070 governing body and Enterprise Florida, Inc., make such a  
1071 request, the request must be transmitted in writing, and the

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1072 specific justification for the request must be explained. If the  
1073 department elects to grant the request, the grant must be stated  
1074 in writing, and the reason for granting the request must be  
1075 explained.

1076 3. The business activity or product for the applicant's  
1077 project must be within an industry identified by the department  
1078 as a target industry business that contributes to the economic  
1079 growth of the state and the area in which the business is  
1080 located, that produces a higher standard of living for residents  
1081 of this state in the new global economy, or that can be shown to  
1082 make an equivalent contribution to the area's and state's  
1083 economic progress.

1084 Section 56. Paragraph (e) of subsection (2) and paragraphs  
1085 (a) and (c) of subsection (4) of section 288.1089, Florida  
1086 Statutes, are amended to read:

1087 288.1089 Innovation Incentive Program.—

1088 (2) As used in this section, the term:

1089 (e) "Certified enterprise zone" means an area certified  
1090 ~~designated~~ as an enterprise zone pursuant to s. 290.60 ~~290.0065~~.

1091 (4) To qualify for review by the department, the applicant  
1092 must, at a minimum, establish the following to the satisfaction  
1093 of the department:

1094 (a) The jobs created by the project must pay an estimated  
1095 annual average wage equaling at least 130 percent of the average  
1096 private sector wage. The department may waive this average wage  
1097 requirement at the request of Enterprise Florida, Inc., for a

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1098 project located in a rural area, a brownfield area, or a  
1099 certified ~~an~~ enterprise zone, when the merits of the individual  
1100 project or the specific circumstances in the community in  
1101 relationship to the project warrant such action. A  
1102 recommendation for waiver by Enterprise Florida, Inc., must  
1103 include a specific justification for the waiver and be  
1104 transmitted to the department in writing. If the department  
1105 elects to waive the wage requirement, the waiver must be stated  
1106 in writing and the reasons for granting the waiver must be  
1107 explained.

1108 (c) An innovation business project in this state, other  
1109 than a research and development project, must:

1110 1.a. Result in the creation of at least 1,000 direct, new  
1111 jobs at the business; or

1112 b. Result in the creation of at least 500 direct, new jobs  
1113 if the project is located in a rural area, a brownfield area, or  
1114 a certified ~~an~~ enterprise zone.

1115 2. Have an activity or product that is within an industry  
1116 that is designated as a target industry business under s.  
1117 288.106 or a designated sector under s. 288.108.

1118 3.a. Have a cumulative investment of at least \$500 million  
1119 within a 5-year period; or

1120 b. Have a cumulative investment that exceeds \$250 million  
1121 within a 10-year period if the project is located in a rural  
1122 area, brownfield area, or a certified ~~an~~ enterprise zone.

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1123 4. Be provided with a one-to-one match from the local  
1124 community. The match requirement may be reduced or waived in  
1125 rural areas of opportunity or reduced in rural areas, brownfield  
1126 areas, and enterprise zones.

1127 Section 57. Paragraph (b) of subsection (2) of section  
1128 288.11621, Florida Statutes, is amended to read:

1129 288.11621 Spring training baseball franchises.—

1130 (2) CERTIFICATION PROCESS.—

1131 (b) The department shall competitively evaluate  
1132 applications for state funding of a facility for a spring  
1133 training franchise. The total number of certifications may not  
1134 exceed 10 at any time. The evaluation criteria must include,  
1135 with priority given in descending order to, the following items:

1136 1. The anticipated effect on the economy of the local  
1137 community where the spring training facility is to be built,  
1138 including projections on paid attendance, local and state tax  
1139 collections generated by spring training games, and direct and  
1140 indirect job creation resulting from the spring training  
1141 activities. Priority shall be given to applicants who can  
1142 demonstrate the largest projected economic impact.

1143 2. The amount of the local matching funds committed to a  
1144 facility relative to the amount of state funding sought, with  
1145 priority given to applicants that commit the largest amount of  
1146 local matching funds relative to the amount of state funding  
1147 sought.

1148 3. The potential for the facility to serve multiple uses.

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1149 4. The intended use of the funds by the applicant, with  
1150 priority given to the funds being used to acquire a facility,  
1151 construct a new facility, or renovate an existing facility.

1152 5. The length of time that a spring training franchise has  
1153 been under an agreement to conduct spring training activities  
1154 within an applicant's geographic location or jurisdiction, with  
1155 priority given to applicants having agreements with the same  
1156 franchise for the longest period of time.

1157 6. The length of time that an applicant's facility has  
1158 been used by one or more spring training franchises, with  
1159 priority given to applicants whose facilities have been in  
1160 continuous use as facilities for spring training the longest.

1161 7. The term remaining on a lease between an applicant and  
1162 a spring training franchise for a facility, with priority given  
1163 to applicants having the shortest lease terms remaining.

1164 8. The length of time that a spring training franchise  
1165 agrees to use an applicant's facility if an application is  
1166 granted under this section, with priority given to applicants  
1167 having agreements for the longest future use.

1168 9. The net increase of total active recreation space owned  
1169 by the applicant after an acquisition of land for the facility,  
1170 with priority given to applicants having the largest percentage  
1171 increase of total active recreation space that will be available  
1172 for public use.

1173 10. The location of the facility in a brownfield, a  
1174 certified ~~an~~ enterprise zone, a community redevelopment area, or

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1175 other area of targeted development or revitalization included in  
1176 an urban infill redevelopment plan, with priority given to  
1177 applicants having facilities located in these areas.

1178 Section 58. Paragraph (b) of subsection (2) of section  
1179 288.11631, Florida Statutes, is amended to read:

1180 288.11631 Retention of Major League Baseball spring  
1181 training baseball franchises.—

1182 (2) CERTIFICATION PROCESS.—

1183 (b) The department shall evaluate applications for state  
1184 funding of the construction or renovation of the facility for a  
1185 spring training franchise. The evaluation criteria must include  
1186 the following items:

1187 1. The anticipated effect on the economy of the local  
1188 community where the facility is to be constructed or renovated,  
1189 including projections on paid attendance, local and state tax  
1190 collections generated by spring training games, and direct and  
1191 indirect job creation resulting from the spring training  
1192 activities.

1193 2. The amount of the local matching funds committed to a  
1194 facility relative to the amount of state funding sought.

1195 3. The potential for the facility to be used as a multiple  
1196 purpose, year-round facility.

1197 4. The intended use of the funds by the applicant.

1198 5. The length of time that a spring training franchise has  
1199 been under an agreement to conduct spring training activities  
1200 within an applicant's geographic location or jurisdiction.

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1201 6. The length of time that an applicant's facility has  
1202 been used by one or more spring training franchises, including  
1203 continuous use as facilities for spring training.

1204 7. The term remaining on a lease between an applicant and  
1205 a spring training franchise for a facility.

1206 8. The length of time that a spring training franchise  
1207 agrees to use an applicant's facility if an application is  
1208 granted under this section.

1209 9. The location of the facility in a brownfield, a  
1210 certified ~~an~~ enterprise zone, a community redevelopment area, or  
1211 other area of targeted development or revitalization included in  
1212 an urban infill redevelopment plan.

1213 Section 59. Paragraph (f) of subsection (2) of section  
1214 339.2821, Florida Statutes, is amended to read:

1215 339.2821 Economic development transportation projects.—

1216 (2) The department, in consultation with the Department of  
1217 Economic Opportunity, shall review each transportation project  
1218 for approval and funding. In the review, the department must  
1219 consider:

1220 (f) The location of the transportation project in a  
1221 certified ~~an~~ enterprise zone ~~as designated in s. 290.0055;~~

1222  
1223 The department may contact any agency it deems appropriate for  
1224 additional information regarding the approval of a  
1225 transportation project. A transportation project must be  
1226 approved by the department to be eligible for funding.



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1227 Section 60. Paragraph (a) of subsection (3) of section  
1228 403.973, Florida Statutes, is amended to read:

1229 403.973 Expedited permitting; amendments to comprehensive  
1230 plans.—

1231 (3)(a) The secretary shall direct the creation of regional  
1232 permit action teams for the purpose of expediting review of  
1233 permit applications and local comprehensive plan amendments  
1234 submitted by:

1235 1. Businesses creating at least 50 jobs or a commercial or  
1236 industrial development project that will be occupied by  
1237 businesses that would individually or collectively create at  
1238 least 50 jobs; or

1239 2. Businesses creating at least 25 jobs if the project is  
1240 located in a certified ~~an~~ enterprise zone, or in a county having  
1241 a population of fewer than 75,000 or in a county having a  
1242 population of fewer than 125,000 which is contiguous to a county  
1243 having a population of fewer than 75,000, as determined by the  
1244 most recent decennial census, residing in incorporated and  
1245 unincorporated areas of the county.

1246 Section 61. Paragraph (b) of subsection (6) of section  
1247 624.509, Florida Statutes, is amended to read:

1248 624.509 Premium tax; rate and computation.—

1249 (6)

1250 (b) To the extent that any credits granted by subsection  
1251 (5) remain as a result of the limitation set forth in paragraph  
1252 (a), such excess credits related to salaries and wages of

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1253 employees whose place of employment is located within a  
1254 certified ~~an~~ enterprise zone created pursuant to chapter 290 may  
1255 be transferred, in an aggregate amount not to exceed 25 percent  
1256 of such excess salary credits, to any insurer that is a member  
1257 of an affiliated group of corporations, as defined in sub-  
1258 subparagraph (5)(b)4.a., that includes the original insurer  
1259 qualifying for the credits under subsection (5). The amount of  
1260 such excess credits to be transferred shall be calculated by  
1261 multiplying the amount of such excess credits by a fraction, the  
1262 numerator of which is the sum of the salaries qualifying for the  
1263 credit allowed by subsection (5) of employees whose place of  
1264 employment is located in a certified ~~an~~ enterprise zone and the  
1265 denominator of which is the sum of the salaries qualifying for  
1266 the credit allowed by subsection (5). Any such transferred  
1267 credits shall be subject to the same provisions and limitations  
1268 set forth within part IV of this chapter. The provisions of this  
1269 paragraph do not apply to an affiliated group of corporations  
1270 that participate in a common paymaster arrangement as defined in  
1271 s. 443.1216.

1272 Section 62. Paragraph (b) of subsection (1) of section  
1273 624.5091, Florida Statutes, is amended to read:

1274 624.5091 Retaliatory provision, insurers.-

1275 (1)

1276 (b) As used in this subsection, the term "portion of the  
1277 remaining 20 percent" shall be calculated by multiplying the  
1278 remaining 20 percent by a fraction, the numerator of which is

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1279 the sum of the salaries qualifying for the credit allowed by s.  
1280 624.509(5) of employees whose place of employment is located in  
1281 a certified ~~an~~ enterprise zone created pursuant to chapter 290  
1282 and the denominator of which is the sum of the salaries  
1283 qualifying for the credit allowed by s. 624.509(5).

1284 Section 63. Paragraph (d) of subsection (2) of section  
1285 624.5105, Florida Statutes, is amended to read:

1286 624.5105 Community contribution tax credit; authorization;  
1287 limitations; eligibility and application requirements;  
1288 administration; definitions; expiration.—

1289 (2) ELIGIBILITY REQUIREMENTS.—

1290 (d) The project shall be located in a certified ~~an area~~  
1291 ~~designated as an~~ enterprise zone or a Front Porch Community. Any  
1292 project designed to construct or rehabilitate housing for low-  
1293 income or very-low-income households as defined in s.  
1294 420.9071(19) and (28) is exempt from the area requirement of  
1295 this paragraph.

1296

1297 -----

1298 **T I T L E A M E N D M E N T**

1299 Between lines 148 and 149, insert:

1300 amending s. 20.60, F.S.; revising required reporting  
1301 elements for use by the Department of Economic  
1302 Opportunity; amending s. 159.27, F.S.; revising the  
1303 definition of "project" to include a commercial  
1304 project in a certified enterprise zone for purposes of

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1305 certain bond financing provisions; defining  
1306 "commercial project in a certified enterprise zone";  
1307 amending s. 159.803, F.S.; revising the definition of  
1308 "priority project" to include any project to be  
1309 located in a certified enterprise zone for purposes of  
1310 certain bond financing provisions; amending s.  
1311 163.2517, F.S.; authorizing a local government to  
1312 designate a certified enterprise zone as an urban  
1313 infill and redevelopment area using specified factors;  
1314 amending s. 163.503, F.S.; defining "certified  
1315 enterprise zone" for purposes of the Safe  
1316 Neighborhoods Act; amending s. 163.521, F.S.;  
1317 authorizing certain local governments to request  
1318 funding for capital improvements in a neighborhood  
1319 improvement district located in a certified enterprise  
1320 zone; amending s. 163.522, F.S.; directing a county or  
1321 municipality containing a certified enterprise zone to  
1322 consider creating a neighborhood improvement district  
1323 within such zone; amending s. 166.231, F.S.;  
1324 authorizing a municipality to enact ordinances  
1325 relating to public service tax exemptions for  
1326 certified enterprise zones; conditioning application  
1327 of such ordinance upon state certification of such  
1328 zones; deleting the future expiration of the  
1329 authorization; amending s. 196.012, F.S.; revising the  
1330 definitions of "new business" and "expansion of an

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1331 existing business" to include a business or  
1332 organization located within a certified enterprise  
1333 zone; defining "certified enterprise zone" for  
1334 purposes of certain property tax exemptions; amending  
1335 s. 196.095, F.S.; providing an exemption from certain  
1336 property tax for a licensed child care facility  
1337 operating in a certified enterprise zone; providing  
1338 application and review requirements for such  
1339 exemption; amending s. 196.1995, F.S.; authorizing a  
1340 board of county commissioners or other governing body  
1341 to call a referendum regarding certain ad valorem tax  
1342 exemptions for new and expanding businesses in a  
1343 certified enterprise zone; providing requirements for  
1344 such referendum; conditioning application of an  
1345 approved referendum upon state certification of a  
1346 certified enterprise zone; providing limitations;  
1347 amending s. 205.022, F.S.; defining "certified  
1348 enterprise zone" for purposes of local business taxes;  
1349 amending s. 205.054, F.S.; authorizing an exemption of  
1350 50 percent of business taxes for certain businesses  
1351 located in a certified enterprise zone; providing  
1352 applicability; conditioning exemption upon state  
1353 certification of a certified enterprise zone; deleting  
1354 the future expiration of the authorization; amending  
1355 s. 212.02, F.S.; defining "certified enterprise zone"  
1356 for purposes of the Florida Revenue Act of 1949;

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1357 deleting the future expiration of the definition;  
1358 amending s. 212.08, F.S.; revising exemptions relating  
1359 to building materials used in redevelopment projects  
1360 to include housing projects and mixed-use projects  
1361 located in a certified enterprise zone; revising  
1362 eligibility criteria for community contribution tax  
1363 credits to include certain projects located within a  
1364 certified enterprise zone; amending s. 220.183, F.S.;  
1365 revising eligibility criteria for community  
1366 contribution tax credit projects to include projects  
1367 located within a certified enterprise zone; amending  
1368 s. 220.191, F.S.; revising the definition of  
1369 "qualifying project" to include a new or expanded  
1370 headquarters facility which locates in a certified  
1371 enterprise zone, for purposes of the capital  
1372 investment tax credit; amending s. 288.0001, F.S.;  
1373 revising required elements of an analysis prepared by  
1374 the Office of Economic and Demographic Research and  
1375 the Office of Program Policy Analysis and Government  
1376 Accountability to include the enterprise zone  
1377 certification program; amending s. 288.018, F.S.;  
1378 authorizing the Department of Economic Opportunity to  
1379 contract for the development of a web portal or  
1380 website regarding certified enterprise zones;  
1381 providing requirements for such portals or websites;  
1382 amending s. 288.047, F.S.; requiring Workforce

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1383 Florida, Inc., to set aside 30 percent of certain  
1384 Quick-Response Training Program revenues to fund  
1385 instructional programs for businesses located in a  
1386 certified enterprise zone; amending s. 288.1045, F.S.;  
1387 authorizing a qualified applicant to receive tax  
1388 refund payments under the qualified defense contractor  
1389 and space flight business tax refund program if a  
1390 project in a certified enterprise zone meets specified  
1391 requirements; amending s. 288.106, F.S.; defining  
1392 "certified enterprise zone" for purposes of the  
1393 qualified target industry business tax refund program;  
1394 authorizing a qualified target business to receive tax  
1395 refund payments if a project in a certified enterprise  
1396 zone meets specified requirements; providing  
1397 limitations; authorizing the department to waive  
1398 certain wage requirements for projects in a certified  
1399 enterprise zone; amending s. 288.1089, F.S.; defining  
1400 "certified enterprise zone" for purposes of the  
1401 innovation incentive program; authorizing the  
1402 department to waive certain wage requirements for  
1403 projects in a certified enterprise zone; requiring an  
1404 innovation business project located in a certified  
1405 enterprise zone to meet specified requirements;  
1406 amending ss. 288.11621 and 288.11631, F.S.; revising  
1407 evaluation criteria for state funding of a certain  
1408 spring training franchises' facilities to include the

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1409 facilities' location in a certified enterprise zone;  
1410 amending s. 339.2821, F.S.; revising evaluation  
1411 criteria for economic development transportation  
1412 projects to include a project's location within a  
1413 certified enterprise zone; amending s. 403.973, F.S.;  
1414 authorizing regional permit action teams to expedite  
1415 the review of permit applications and local  
1416 comprehensive plan amendments submitted by businesses  
1417 located in a certified enterprise zone that meet  
1418 specified criteria; amending ss. 624.509 and 624.5091,  
1419 F.S.; authorizing the transfer of certain excess tax  
1420 credits related to employees whose place of employment  
1421 is located within a certified enterprise zone, up to a  
1422 specified percentage; providing applicability;  
1423 amending s. 624.5105, F.S.; requiring certain projects  
1424 eligible for a community contribution tax credit to be  
1425 located in a certified enterprise zone or Front Porch  
1426 Community;