

1 A bill to be entitled
 2 An act relating to economic development; amending s.
 3 210.20, F.S.; revising the length of time that certain
 4 cigarette tax collections are dedicated as a funding
 5 source for the Department of Health to establish
 6 activities and grant opportunities in conjunction with
 7 the Sanford-Burnham Medical Research Institute for
 8 purposes relating to biomedical research; amending s.
 9 212.08, F.S., relating to exemptions from the sales,
 10 rental, use, consumption, distribution, and storage
 11 tax; establishing a lower takeoff weight threshold for
 12 rotary wing aircraft qualifying for certain tax
 13 exemptions; amending s. 212.20, F.S.; requiring the
 14 Department of Revenue to distribute a specified amount
 15 of money to certain applicants if a spring training
 16 franchise uses the applicant's facility; specifying
 17 time periods and limitations on distributions;
 18 amending ss. 288.1045 and 288.106, F.S.; deleting caps
 19 on tax refunds for qualified defense contractors and
 20 space flight businesses and for qualified target
 21 industry businesses; creating s. 288.11631, F.S.;
 22 providing definitions; establishing a certification
 23 process to retain spring training baseball franchises;
 24 authorizing and prohibiting certain uses of the
 25 awarded funds; requiring a certified applicant to
 26 submit an annual report and requiring the Department
 27 of Economic Opportunity to publish such information;
 28 providing for decertification of a certified

29 applicant; requiring the department to adopt rules;
 30 authorizing the Auditor General to conduct audits;
 31 amending s. 288.9914, F.S.; revising limitations on
 32 qualified investments that may be approved by the
 33 Department of Economic Opportunity under the New
 34 Markets Development Program; specifying a period
 35 during which the sale of clothing, wallets, bags,
 36 school supplies, personal computers, and personal
 37 computer-related accessories are exempt from the sales
 38 tax; providing definitions; providing exceptions;
 39 authorizing the Department of Revenue to adopt
 40 emergency rules; providing an appropriation; creating
 41 s. 599.008, F.S.; authorizing certain manufacturers of
 42 Florida wine or products made from Florida wine to be
 43 licensed as distributors of such wine or products,
 44 notwithstanding s. 561.24, F.S.; amending s. 599.012,
 45 F.S.; requiring excise tax revenues derived from wine
 46 and wine products manufactured from Florida
 47 agricultural products other than grapes to be
 48 deposited in a specified trust fund for a specified
 49 purpose; providing effective dates.

50
 51 Be It Enacted by the Legislature of the State of Florida:

52
 53 Section 1. Paragraph (c) of subsection (2) of section
 54 210.20, Florida Statutes, is amended to read:

55 210.20 Employees and assistants; distribution of funds.—

56 (2) As collections are received by the division from such

57 cigarette taxes, it shall pay the same into a trust fund in the
 58 State Treasury designated "Cigarette Tax Collection Trust Fund"
 59 which shall be paid and distributed as follows:

60 (c) Beginning July 1, 2013, and continuing through June
 61 30, 2033 ~~2021~~, the division shall from month to month certify to
 62 the Chief Financial Officer the amount derived from the
 63 cigarette tax imposed by s. 210.02, less the service charges
 64 provided for in s. 215.20 and less 0.9 percent of the amount
 65 derived from the cigarette tax imposed by s. 210.02, which shall
 66 be deposited into the Alcoholic Beverage and Tobacco Trust Fund,
 67 specifying an amount equal to 1 percent of the net collections,
 68 and that amount shall be deposited into the Biomedical Research
 69 Trust Fund in the Department of Health. These funds are
 70 appropriated annually in an amount not to exceed \$3 million from
 71 the Biomedical Research Trust Fund for the Department of Health
 72 and the Sanford-Burnham Medical Research Institute to work in
 73 conjunction for the purpose of establishing activities and grant
 74 opportunities in relation to biomedical research.

75 Section 2. Paragraphs (ee) and (rr) of subsection (7) of
 76 section 212.08, Florida Statutes, are amended to read:

77 212.08 Sales, rental, use, consumption, distribution, and
 78 storage tax; specified exemptions.—The sale at retail, the
 79 rental, the use, the consumption, the distribution, and the
 80 storage to be used or consumed in this state of the following
 81 are hereby specifically exempt from the tax imposed by this
 82 chapter.

83 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
 84 entity by this chapter do not inure to any transaction that is

85 otherwise taxable under this chapter when payment is made by a
 86 representative or employee of the entity by any means,
 87 including, but not limited to, cash, check, or credit card, even
 88 when that representative or employee is subsequently reimbursed
 89 by the entity. In addition, exemptions provided to any entity by
 90 this subsection do not inure to any transaction that is
 91 otherwise taxable under this chapter unless the entity has
 92 obtained a sales tax exemption certificate from the department
 93 or the entity obtains or provides other documentation as
 94 required by the department. Eligible purchases or leases made
 95 with such a certificate must be in strict compliance with this
 96 subsection and departmental rules, and any person who makes an
 97 exempt purchase with a certificate that is not in strict
 98 compliance with this subsection and the rules is liable for and
 99 shall pay the tax. The department may adopt rules to administer
 100 this subsection.

101 (ee) Aircraft repair and maintenance labor charges.~~There~~
 102 ~~shall be exempt from the tax imposed by this chapter~~ All labor
 103 charges for the repair and maintenance of qualified aircraft
 104 and, aircraft of more than 2,000 pounds maximum certified
 105 takeoff weight, including and rotary wing aircraft, are exempt
 106 from the tax imposed under this chapter of more than 10,000
 107 ~~pounds maximum certified takeoff weight~~. Except as otherwise
 108 provided in this chapter, charges for parts and equipment
 109 furnished in connection with such labor charges are taxable.

110 (rr) Equipment used in aircraft repair and maintenance.~~-~~
 111 ~~There shall be exempt from the tax imposed by this chapter~~
 112 Replacement engines, parts, and equipment used in the repair or

113 maintenance of qualified aircraft ~~and~~ aircraft of more than
 114 2,000 pounds maximum certified takeoff weight, including and
 115 rotary wing aircraft, are exempt from the tax imposed under this
 116 chapter if of more than 10,300 pounds maximum certified takeoff
 117 weight, when such parts or equipment are installed on such
 118 aircraft that is being repaired or maintained in this state.

119 Section 3. Paragraph (d) of subsection (6) of section
 120 212.20, Florida Statutes, is amended to read:

121 212.20 Funds collected, disposition; additional powers of
 122 department; operational expense; refund of taxes adjudicated
 123 unconstitutionally collected.—

124 (6) Distribution of all proceeds under this chapter and s.
 125 202.18(1) (b) and (2) (b) shall be as follows:

126 (d) The proceeds of all other taxes and fees imposed
 127 pursuant to this chapter or remitted pursuant to s. 202.18(1) (b)
 128 and (2) (b) shall be distributed as follows:

129 1. In any fiscal year, the greater of \$500 million, minus
 130 an amount equal to 4.6 percent of the proceeds of the taxes
 131 collected pursuant to chapter 201, or 5.2 percent of all other
 132 taxes and fees imposed pursuant to this chapter or remitted
 133 pursuant to s. 202.18(1) (b) and (2) (b) shall be deposited in
 134 monthly installments into the General Revenue Fund.

135 2. After the distribution under subparagraph 1., 8.814
 136 percent of the amount remitted by a sales tax dealer located
 137 within a participating county pursuant to s. 218.61 shall be
 138 transferred into the Local Government Half-cent Sales Tax
 139 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
 140 transferred shall be reduced by 0.1 percent, and the department

141 shall distribute this amount to the Public Employees Relations
 142 Commission Trust Fund less \$5,000 each month, which shall be
 143 added to the amount calculated in subparagraph 3. and
 144 distributed accordingly.

145 3. After the distribution under subparagraphs 1. and 2.,
 146 0.095 percent shall be transferred to the Local Government Half-
 147 cent Sales Tax Clearing Trust Fund and distributed pursuant to
 148 s. 218.65.

149 4. After the distributions under subparagraphs 1., 2., and
 150 3., 2.0440 percent of the available proceeds shall be
 151 transferred monthly to the Revenue Sharing Trust Fund for
 152 Counties pursuant to s. 218.215.

153 5. After the distributions under subparagraphs 1., 2., and
 154 3., 1.3409 percent of the available proceeds shall be
 155 transferred monthly to the Revenue Sharing Trust Fund for
 156 Municipalities pursuant to s. 218.215. If the total revenue to
 157 be distributed pursuant to this subparagraph is at least as
 158 great as the amount due from the Revenue Sharing Trust Fund for
 159 Municipalities and the former Municipal Financial Assistance
 160 Trust Fund in state fiscal year 1999-2000, no municipality shall
 161 receive less than the amount due from the Revenue Sharing Trust
 162 Fund for Municipalities and the former Municipal Financial
 163 Assistance Trust Fund in state fiscal year 1999-2000. If the
 164 total proceeds to be distributed are less than the amount
 165 received in combination from the Revenue Sharing Trust Fund for
 166 Municipalities and the former Municipal Financial Assistance
 167 Trust Fund in state fiscal year 1999-2000, each municipality
 168 shall receive an amount proportionate to the amount it was due

169 | in state fiscal year 1999-2000.

170 | 6. Of the remaining proceeds:

171 | a. In each fiscal year, the sum of \$29,915,500 shall be
 172 | divided into as many equal parts as there are counties in the
 173 | state, and one part shall be distributed to each county. The
 174 | distribution among the several counties must begin each fiscal
 175 | year on or before January 5th and continue monthly for a total
 176 | of 4 months. If a local or special law required that any moneys
 177 | accruing to a county in fiscal year 1999-2000 under the then-
 178 | existing provisions of s. 550.135 be paid directly to the
 179 | district school board, special district, or a municipal
 180 | government, such payment must continue until the local or
 181 | special law is amended or repealed. The state covenants with
 182 | holders of bonds or other instruments of indebtedness issued by
 183 | local governments, special districts, or district school boards
 184 | before July 1, 2000, that it is not the intent of this
 185 | subparagraph to adversely affect the rights of those holders or
 186 | relieve local governments, special districts, or district school
 187 | boards of the duty to meet their obligations as a result of
 188 | previous pledges or assignments or trusts entered into which
 189 | obligated funds received from the distribution to county
 190 | governments under then-existing s. 550.135. This distribution
 191 | specifically is in lieu of funds distributed under s. 550.135
 192 | before July 1, 2000.

193 | b. The department shall distribute \$166,667 monthly
 194 | pursuant to s. 288.1162 to each applicant certified as a
 195 | facility for a new or retained professional sports franchise
 196 | pursuant to s. 288.1162. Up to \$41,667 shall be distributed

197 monthly by the department to each certified applicant as defined
 198 in s. 288.11621 for a facility for a spring training franchise.
 199 However, not more than \$416,670 may be distributed monthly in
 200 the aggregate to all certified applicants for facilities for
 201 spring training franchises. Distributions begin 60 days after
 202 such certification and continue for not more than 30 years,
 203 except as otherwise provided in s. 288.11621. A certified
 204 applicant identified in this sub-subparagraph may not receive
 205 more in distributions than expended by the applicant for the
 206 public purposes provided for in s. 288.1162(5) or s.
 207 288.11621(3).

208 c. Beginning 30 days after notice by the Department of
 209 Economic Opportunity to the Department of Revenue that an
 210 applicant has been certified as the professional golf hall of
 211 fame pursuant to s. 288.1168 and is open to the public, \$166,667
 212 shall be distributed monthly, for up to 300 months, to the
 213 applicant.

214 d. Beginning 30 days after notice by the Department of
 215 Economic Opportunity to the Department of Revenue that the
 216 applicant has been certified as the International Game Fish
 217 Association World Center facility pursuant to s. 288.1169, and
 218 the facility is open to the public, \$83,333 shall be distributed
 219 monthly, for up to 168 months, to the applicant. This
 220 distribution is subject to reduction pursuant to s. 288.1169. A
 221 lump sum payment of \$999,996 shall be made, after certification
 222 and before July 1, 2000.

223 e. The department shall distribute up to \$55,555 monthly
 224 to each certified applicant as defined in s. 288.11631 for a

225 facility used by a single spring training franchise, or up to
 226 \$111,110 monthly to each certified applicant as defined in s.
 227 288.11631 for a facility used by more than one spring training
 228 franchise. Monthly distributions begin 60 days after such
 229 certification or July 1, 2016, whichever is later, and continue
 230 for not more than 30 years, except as otherwise provided in s.
 231 288.11631. A certified applicant identified in this sub-
 232 subparagraph may not receive more in distributions than expended
 233 by the applicant for the public purposes provided in s.
 234 288.11631(3).

235 7. All other proceeds must remain in the General Revenue
 236 Fund.

237 Section 4. Present paragraphs (d) through (h) of
 238 subsection (2) of section 288.1045, Florida Statutes, are
 239 redesignated as paragraphs (c) through (g), respectively, and
 240 present paragraph (c) of that subsection is amended to read:

241 288.1045 Qualified defense contractor and space flight
 242 business tax refund program.—

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

244 ~~(c) A qualified applicant may not receive more than \$7~~
 245 ~~million in tax refunds pursuant to this section in all fiscal~~
 246 ~~years.~~

247 Section 5. Paragraph (c) of subsection (3) of section
 248 288.106, Florida Statutes, is amended to read:

249 288.106 Tax refund program for qualified target industry
 250 businesses.—

251 (3) TAX REFUND; ELIGIBLE AMOUNTS.—

252 (c) A qualified target industry business may not receive

253 refund payments of more than 25 percent of the total tax refunds
 254 specified in the tax refund agreement under subparagraph
 255 (5)(a)1. in any fiscal year. Further, a qualified target
 256 industry business may not receive more than \$1.5 million in
 257 refunds under this section in any single fiscal year, or more
 258 than \$2.5 million in any single fiscal year if the project is
 259 located in an enterprise zone. ~~A qualified target industry~~
 260 ~~business may not receive more than \$7 million in refund payments~~
 261 ~~under this section in all fiscal years, or more than \$7.5~~
 262 ~~million if the project is located in an enterprise zone.~~

263 Section 6. Section 288.11631, Florida Statutes, is created
 264 to read:

265 288.11631 Retention of Major League Baseball spring
 266 training baseball franchises.-

267 (1) DEFINITIONS.-As used in this section, the term:

268 (a) "Agreement" means a certified, signed lease between an
 269 applicant that applies for certification on or after July 1,
 270 2013, and a spring training franchise for the use of a facility.

271 (b) "Applicant" means a unit of local government as
 272 defined in s. 218.369, including a local government located in
 273 the same county, which has partnered with a certified applicant
 274 before the effective date of this section or with an applicant
 275 for a new certification, for purposes of sharing in the
 276 responsibilities of a facility.

277 (c) "Certified applicant" means a facility for a spring
 278 training franchise or a unit of local government that is
 279 certified under this section.

280 (d) "Facility" means a spring training stadium, playing

281 fields, and appurtenances intended to support spring training
 282 activities.

283 (e) "Local funds" and "local matching funds" mean funds
 284 provided by a county, municipality, or other local government.

285 (2) CERTIFICATION PROCESS.—

286 (a) Before certifying an applicant to receive state
 287 funding for a facility for a spring training franchise, the
 288 department must verify that:

289 1. The applicant is responsible for the construction or
 290 renovation of the facility for a spring training franchise or
 291 holds title to the property on which the facility for a spring
 292 training franchise is located.

293 2. The applicant has a certified copy of a signed
 294 agreement with a spring training franchise. The signed agreement
 295 with a spring training franchise for the use of a facility must,
 296 at a minimum, be equal to the length of the term of the bonds
 297 issued for the public purpose of constructing or renovating a
 298 facility for a spring training franchise. If no such bonds are
 299 issued for the public purpose of constructing or renovating a
 300 facility for a spring training franchise, the signed agreement
 301 with a spring training franchise for the use of a facility must
 302 be for at least 20 years. Any such agreement with a spring
 303 training franchise for the use of a facility cannot be signed
 304 more than 3 years before the expiration of any existing
 305 agreement with a spring training franchise for the use of a
 306 facility. The agreement must also require the franchise to
 307 reimburse the state for state funds expended by an applicant
 308 under this section if the franchise relocates before the

309 agreement expires. The agreement may be contingent on an award
 310 of funds under this section and other conditions precedent.

311 3. The applicant has made a financial commitment to
 312 provide 50 percent or more of the funds required by an agreement
 313 for the construction or renovation of the facility for a spring
 314 training franchise. The commitment may be contingent upon an
 315 award of funds under this section and other conditions
 316 precedent.

317 4. The applicant demonstrates that the facility for a
 318 spring training franchise will attract a paid attendance of at
 319 least 50,000 persons annually to the spring training games.

320 5. The facility for a spring training franchise is located
 321 in a county that levies a tourist development tax under s.
 322 125.0104.

323 (b) The department shall evaluate applications for state
 324 funding of the construction or renovation of the facility for a
 325 spring training franchise. The evaluation criteria must include
 326 the following items:

327 1. The anticipated effect on the economy of the local
 328 community where the facility is to be constructed or renovated,
 329 including projections on paid attendance, local and state tax
 330 collections generated by spring training games, and direct and
 331 indirect job creation resulting from the spring training
 332 activities.

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

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

- 337 4. The intended use of the funds by the applicant.
- 338 5. The length of time that a spring training franchise has
 339 been under an agreement to conduct spring training activities
 340 within an applicant's geographic location or jurisdiction.
- 341 6. The length of time that an applicant's facility has
 342 been used by one or more spring training franchises, including
 343 continuous use as facilities for spring training.
- 344 7. The term remaining on a lease between an applicant and
 345 a spring training franchise for a facility.
- 346 8. The length of time that a spring training franchise
 347 agrees to use an applicant's facility if an application is
 348 granted under this section.
- 349 9. The location of the facility in a brownfield, an
 350 enterprise zone, a community redevelopment area, or other area
 351 of targeted development or revitalization included in an urban
 352 infill redevelopment plan.
- 353 (c) Each applicant certified on or after July 1, 2013,
 354 shall enter into an agreement with the department which:
- 355 1. Specifies the amount of the state incentive funding to
 356 be distributed. The amount of state incentive funding per
 357 certified applicant may not exceed \$20 million. However, if a
 358 certified applicant has more than one spring training franchise,
 359 the maximum amount may not exceed \$40 million.
- 360 2. States the criteria that the certified applicant must
 361 meet in order to remain certified. These criteria must include a
 362 provision stating that the spring training franchise must
 363 reimburse the state for any funds received if the franchise does
 364 not comply with the terms of the contract.

365 3. States that the certified applicant is subject to
 366 decertification if the certified applicant fails to comply with
 367 this section or the agreement.

368 4. States that the department may recover state incentive
 369 funds if the certified applicant is decertified.

370 5. Specifies the information that the certified applicant
 371 must report to the department.

372 6. Includes any provision deemed prudent by the
 373 department.

374 (3) USE OF FUNDS.—

375 (a) A certified applicant may use funds provided under s.
 376 212.20(6)(d)6.e. only to:

377 1. Serve the public purpose of constructing or renovating
 378 a facility for a spring training franchise.

379 2. Pay or pledge for the payment of debt service on, or to
 380 fund debt service reserve funds, arbitrage rebate obligations,
 381 or other amounts payable with respect thereto, bonds issued for
 382 the construction or renovation of such facility, or for the
 383 reimbursement of such costs or the refinancing of bonds issued
 384 for such purposes.

385 (b) State funds awarded to a certified applicant for a
 386 facility for a spring training franchise may not be used to
 387 subsidize facilities that are privately owned by, maintained by,
 388 and used exclusively by a spring training franchise.

389 (c) The Department of Revenue may not distribute funds
 390 under 212.20(6)(d)6.e. until July 1, 2016. Further, the
 391 Department of Revenue may not distribute funds to an applicant
 392 certified on or after July 1, 2013, until it receives notice

393 from the department that:

394 1. The certified applicant has encumbered funds under
 395 either subparagraph (a)1. or 2.; and

396 2. If applicable, any existing agreement with a spring
 397 training franchise for the use of a facility has expired.

398 (d)1. All certified applicants shall place unexpended
 399 state funds received pursuant to s. 212.20(6)(d)6.e. in a trust
 400 fund or separate account for use only as authorized in this
 401 section.

402 2. A certified applicant may request that the Department
 403 of Revenue suspend further distributions of state funds made
 404 available under s. 212.20(6)(d)6.e. for 12 months after
 405 expiration of an existing agreement with a spring training
 406 franchise to provide the certified applicant with an opportunity
 407 to enter into a new agreement with a spring training franchise,
 408 at which time the distributions shall resume.

409 3. The expenditure of state funds distributed to an
 410 applicant certified after July 1, 2013, must begin within 48
 411 months after the initial receipt of the state funds. In
 412 addition, the construction or renovation of a spring training
 413 facility must be completed within 24 months after the project's
 414 commencement.

415 (4) ANNUAL REPORTS.—

416 (a) On or before September 1 of each year, a certified
 417 applicant shall submit to the department a report that includes,
 418 but is not limited to:

419 1. A detailed accounting of all local and state funds
 420 expended to date on the project financed under this section.

- 421 2. A copy of the contract between the certified local
 422 governmental entity and the spring training franchise.
- 423 3. A cost-benefit analysis of the team's impact on the
 424 community.
- 425 4. Evidence that the certified applicant continues to meet
 426 the criteria in effect when the applicant was certified.
- 427 (b) The department shall compile the information received
 428 from each certified applicant and publish the information
 429 annually by November 1.
- 430 (5) DECERTIFICATION.—
- 431 (a) The department shall decertify a certified applicant
 432 upon the request of the certified applicant.
- 433 (b) The department shall decertify a certified applicant
 434 if the certified applicant does not:
- 435 1. Have a valid agreement with a spring training
 436 franchise; or
- 437 2. Satisfy its commitment to provide local matching funds
 438 to the facility.
- 439
- 440 However, decertification proceedings against a local government
 441 certified after July 1, 2013, shall be delayed until 12 months
 442 after the expiration of the local government's existing
 443 agreement with a spring training franchise, and without a new
 444 agreement being signed, if the certified local government can
 445 demonstrate to the department that it is in active negotiations
 446 with a major league spring training franchise, other than the
 447 franchise that was the basis for the original certification.
- 448 (c) A certified applicant has 60 days after it receives a

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449 notice of intent to decertify from the department to petition
450 for review of the decertification. Within 45 days after receipt
451 of the request for review, the department must notify a
452 certified applicant of the outcome of the review.

453 (d) The department shall notify the Department of Revenue
454 that a certified applicant has been decertified within 10 days
455 after the order of decertification becomes final. The Department
456 of Revenue shall immediately stop the payment of any funds under
457 this section which were not encumbered by the certified
458 applicant under subparagraph (3) (a)2.

459 (e) The department shall order a decertified applicant to
460 repay all of the unencumbered state funds that the applicant
461 received under this section and any interest that accrued on
462 those funds. The repayment must be made within 60 days after the
463 decertification order becomes final. These funds shall be
464 deposited into the General Revenue Fund.

465 (f) A local government as defined in s. 218.369 may not be
466 decertified by the department if it has paid or pledged for the
467 payment of debt service on, or to fund debt service reserve
468 funds, arbitrage rebate obligations, or other amounts payable
469 with respect thereto, bonds issued for the construction or
470 renovation of the facility for which the local government was
471 certified, or for the reimbursement of such costs or the
472 refinancing of bonds issued for the construction or renovation
473 of the facility for which the local government was certified, or
474 for the reimbursement of such costs or the refinancing of bonds
475 issued for such purpose. This subsection does not preclude or
476 restrict the ability of a certified local government to

477 refinance, refund, or defease such bonds.

478 (6) RULEMAKING.—The department shall adopt rules to
 479 implement the certification, decertification, and
 480 decertification review processes required by this section.

481 (7) AUDITS.—The Auditor General may conduct audits as
 482 provided in s. 11.45 to verify that the distributions under this
 483 section are expended as required in this section. If the Auditor
 484 General determines that the distributions under this section are
 485 not expended as required by this section, the Auditor General
 486 shall notify the Department of Revenue, which may pursue
 487 recovery of the funds under the laws and rules governing the
 488 assessment of taxes.

489 Section 7. Paragraph (c) of subsection (3) of section
 490 288.9914, Florida Statutes, is amended to read:

491 288.9914 Certification of qualified investments;
 492 investment issuance reporting.—

493 (3) REVIEW.—

494 (c) The department may not approve a cumulative amount of
 495 qualified investments that may result in the claim of more than
 496 \$178.8 ~~\$163.8~~ million in tax credits during the existence of the
 497 program or more than \$36.6 ~~\$33.6~~ million in tax credits in a
 498 single state fiscal year. However, the potential for a taxpayer
 499 to carry forward an unused tax credit may not be considered in
 500 calculating the annual limit.

501 Section 8. Effective upon this act becoming a law:

502 (1) The tax levied under chapter 212, Florida Statutes,
 503 may not be collected during the period from 12:01 a.m. on August
 504 2, 2013, through 11:59 p.m. on August 4, 2013, on the sale of:

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505 (a) Clothing, wallets, or bags, including handbags,
506 backpacks, fanny packs, and diaper bags, but excluding
507 briefcases, suitcases, and other garment bags, having a sales
508 price of \$75 or less per item. As used in this paragraph, the
509 term "clothing" means:

510 1. Any article of wearing apparel intended to be worn on
511 or about the human body, excluding watches, watchbands, jewelry,
512 umbrellas, and handkerchiefs; and

513 2. All footwear, excluding skis, swim fins, roller blades,
514 and skates.

515 (b) School supplies having a sales price of \$15 or less
516 per item. As used in this paragraph, the term "school supplies"
517 means pens, pencils, erasers, crayons, notebooks, notebook
518 filler paper, legal pads, binders, lunch boxes, construction
519 paper, markers, folders, poster board, composition books, poster
520 paper, scissors, cellophane tape, glue or paste, rulers,
521 computer disks, protractors, compasses, and calculators.

522 (c) Personal computers and related accessories with a
523 sales price of \$750 or less, purchased for noncommercial home or
524 personal use. The term "personal computer" means an electronic
525 device that accepts information in digital or similar form and
526 manipulates such information for a result based on a sequence of
527 instructions. The term includes any electronic book reader,
528 laptop, desktop, handheld, tablet, or tower computer but does
529 not include cellular telephones, video game consoles, digital
530 media receivers, or devices that are not primarily designed to
531 process data. The term "related accessories" includes keyboards,
532 mice, personal digital assistants, monitors, other peripheral

533 devices, modems, routers, and nonrecreational software,
 534 regardless of whether the accessories are used in association
 535 with a personal computer base unit; however, the term does not
 536 include furniture or systems, devices, software, or peripherals
 537 that are designed or intended primarily for recreational use.
 538 The term "monitor" does not include a device that includes a
 539 television tuner.

540 (2) The tax exemptions provided in this section do not
 541 apply to sales within a theme park or entertainment complex as
 542 defined in s. 509.013(9), Florida Statutes, within a public
 543 lodging establishment as defined in s. 509.013(4), Florida
 544 Statutes, or within an airport as defined in s. 330.27(2),
 545 Florida Statutes.

546 (3) The Department of Revenue may, and all conditions are
 547 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
 548 and 120.54, Florida Statutes, to administer this section.

549 Section 9. For the 2012-2013 fiscal year, the sum of
 550 \$235,695 in nonrecurring funds is appropriated from the General
 551 Revenue Fund to the Department of Revenue for the purpose of
 552 administrating section 8 of this act. Funds remaining unexpended
 553 or unencumbered from this appropriation as of June 30, 2013,
 554 shall revert and be reappropriated for the same purpose in the
 555 2013-2014 fiscal year.

556 Section 10. Section 599.008, Florida Statutes, is created
 557 to read:

558 599.008 Florida Wine Distributors.—Notwithstanding s.
 559 561.24, any manufacturer of Florida wine or products made from
 560 Florida wine who is located in this state and whose wine or

561 products are made solely from agricultural products grown in
 562 this state may be licensed as a distributor for the limited
 563 purpose of distributing Florida wine and Florida wine products.

564 Section 11. Subsection (2) of section 599.012, Florida
 565 Statutes, is amended to read:

566 599.012 Viticulture Trust Fund; creation.—

567 (2) Fifty percent of the revenues collected from the
 568 excise taxes imposed under s. 564.06 on wine produced by
 569 manufacturers in this state from products grown in the state
 570 will be deposited in the Viticulture Trust Fund in accordance
 571 with that section, except that the portion of these revenues
 572 from wine and wine products manufactured in this state that are
 573 made from Florida agricultural products that are not grapes
 574 shall be deposited in the Plant Industry Trust Fund within the
 575 Department of Agriculture and Consumer Services to be used for
 576 disease research.

577 Section 12. Except as otherwise expressly provided in this
 578 act and except for this section, which shall take effect upon
 579 this act becoming a law, this act shall take effect July 1,
 580 2013.