HB 7087 by **FTC, Precourt, Albritton, Grant, Workman, Smith, Roberson, K, Crisafulli (CO-INTRODUCERS) Baxley**; (Compare to S 0076) Economic Development

401580	D	S	FAV	BC, Alexander	Delete everything after	03/07 10:09 AM
961606	AA	S	WD	BC, Bogdanoff	btw L.1191 - 1192:	03/07 10:09 AM
832768	A	S	WD	BC, Bennett	btw L.444 - 445:	03/07 10:09 AM
919446	A	S	WD	BC, Bennett	btw L.444 - 445:	03/07 10:09 AM

The Florida Senate

COMMITTEE MEETING EXPANDED AGENDA

BUDGET
Senator Alexander, Chair
Senator Negron, Vice Chair

MEETING DATE: Wednesday, March 7, 2012
TIME: 8:00 —9:00 a.m.
PLACE: *Pat Thomas Committee Room,* 412 Knott Building

MEMBERS: Senator Alexander, Chair; Senator Negron, Vice Chair; Senators Altman, Benacquisto, Bennett, Bogdanoff, Flores, Gaetz, Hays, Joyner, Lynn, Margolis, Montford, Norman, Rich, Richter, Simmons, Siplin, Sobel, Thrasher, and Wise

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	**HB 7087, 2nd Eng.** Finance and Tax Committee / Precourt / Albritton / Grant / Workman / Smith / Roberson, K / Crisafulli (Compare H 123, H 201, H 371, H 821, CS/H 939, CS/CS/H 1119, H 1213, H 1345, S 76, S 294, S 342, CS/S 592, S 806, CS/CS/CS/S 1108, CS/CS/S 1150, CS/S 1384)	Economic Development; Authorizes moneys transferred to board of directors of H. Lee Moffitt Cancer Center & Research Institute to be used to secure financing to pay costs for specified purposes at certain facilities & other properties; revises payment & distribution of funds in Cigarette Tax Collection Trust Fund; provides sales tax exemption for electricity used by packinghouses; expands sales tax exemptions on labor, parts, & equipment used in repairs of certain aircraft; exempts certain items used to manufacture, produce, or modify aircraft & gas turbine engines & parts; revises condition for exemption for machinery & equipment; revises eligibility for tax credits under Urban High-Crime Area Job Tax Credit Program; increases amount of income that is exempt from corporate income tax under certain circumstances; requires taxpayers to submit certain sworn statements to DOR as condition of receiving exemption; increases amount of income that is exempt from franchise tax imposed on banks & savings associations under certain circumstances; revises eligibility criteria for certain tax credits authorized under entertainment industry financial incentive program; revises limits on tax credits that may be claimed by qualified community development entities under New Markets Development Program; revises restrictions on qualified community development entity making cash interest payments on certain long-term debt securities; authorizes designation of enterprise zones in Charlotte & Citrus Counties; authorizes DOR to adopt emergency rules. BFT 02/28/2012 Fav/10 Amendments BC 03/07/2012 Fav/1 Amendment	Fav/1 Amendment (Yeas 21 Nays 0

Other Related Meeting Documents

The Florida Senate

BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Budget Committee

BILL: HB 7087, 2nd Eng.

INTRODUCER: Finance and Tax Committee, Representative Precourt, and others

SUBJECT: Economic Development

DATE: March 6, 2012 REVISED:

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Fournier	Diez-Arguelles	BFT	**Fav/10 amendments**
2.	Fournier	Rhodes	BC	**Fav/1 amendment**
3.				
4.				
5.				
6.				

Please see Section VIII. for Additional Information:

A. COMMITTEE SUBSTITUTE.....		Statement of Substantial Changes
B. AMENDMENTS.....		Technical amendments were recommended
		Amendments were recommended
	X	Significant amendments were recommended

I. Summary:

This bill contains several provisions designed to encourage economic development in Florida, as follows.

New Markets Development Program

The bill increases the total amount of tax credits available to be allocated from $97.5 million to $195 million. The bill also makes clarifying changes to conform certain aspects of the state program to the federal program. This provision is also in CS/CS/SB 1150, which is on the Senate calendar.

Sales Tax Exemptions

The bill modifies several sales tax exemptions and creates a new one, as follows.

- The current sales tax exemption for electricity used for production or processing of agricultural products on the farm is expanded to include electricity used directly or indirectly

in a packinghouse where fruits and vegetables are packed or otherwise prepared for market or shipment.

- The increase in productive output required in order to qualify for the current sales tax exemption for industrial machinery and equipment used by an expanding business is lowered from 10 % to 5%.
- The current minimum aircraft weight requirement for the sales tax exemptions on repair and maintenance parts and labor for aircraft is lowered from 15,000 pounds maximum certified takeoff weight to 2,000 pounds maximum certified takeoff weight.
- A new exemption is created for the purchase of certain chemicals, machinery, parts, and equipment used and consumed in the manufacture or fabrication of aircraft engines and gas turbine engines.

These provisions are also found in CS/CS/SB 1108, which was approved by the Budget Subcommittee on Finance and Tax on February 23, 2012.

Entertainment Industry Financial Incentive Program

The bill removes the prohibition on allowing television pilots into the general production queue if more than 25 percent of credits over the history of the program have been granted to television. The bill also creates a requirement that a production wishing to claim credits for expenditures related to principal photography must have at least 50 percent of principal photography shooting days spent within Florida or must have spent at least $10 million on qualified production expenditures within this state.

Cigarette Tax Distributions

The bill provides that beginning July 1, 2012, through June 30, 2020: One percent of net cigarette tax collections will be directed to be used by the Department of Health in conjunction with the Sanford-Burnham Medical Research Institute for biomedical research. The current H. Lee Moffitt Cancer Center and Research Institute (Moffitt Center) funding distribution will increase from 1.47 percent to 2.75 percent of net cigarette tax collections.

Enterprise Zones

The bill permits Charlotte and Citrus Counties to apply for designation of enterprise zones. These enterprise zones were also approved in SB 294 and SB 806 the Budget Subcommittee on Finance and Tax on February 23, 2012.

Urban High-Crime Area Job Tax Credit

The bill modifies the number of qualified employees businesses must have in certain circumstances to be eligible for the credit.

Corporate Income Tax Exemption

The bill increases the current corporate income tax exemption from net income from $25,000 to $50,000. This provision is also found in CS/CS/SB 1108, which was approved the Budget Subcommittee on Finance and Tax on February 23, 2012.

This bill substantially amends the following sections of the Florida Statutes: 210.20, 210.201, 212.08, 212.097, 220.14, 220.63, 288.1254, 288.9914, and 288.9915.

The bill creates sections 290.00729 and 290.00731.

II. Present Situation:

Florida Statutes currently provide incentives for economic development in the form of tax credits and other favorable tax treatments. Several of these provisions are amended by this bill and others are created. The present situation and effect of proposed changes for each section of the bill is described in detail below.

III. Effect of Proposed Changes:

Section 1: Cigarette Tax

Current Situation

Chapter 210, F.S., provides for the taxation of tobacco products. Taxes are imposed on the sale of cigarettes and other non-cigar tobacco products in Florida. For cigarettes of a common size, the tax rate is $0.339 per pack. Additionally, a $1.00 surcharge per pack of common size cigarettes is imposed. For other tobacco products, the tax is at 25% of wholesale price, with an additional surcharge of 60% of wholesale price. The cigarette tax is collected by the Department of Business and Professional Regulation and deposited into Cigarette Tax Collection Trust Fund. Section 210.20(2), F.S., provides for monthly distribution from the cigarette tax (not the surcharge or the tax and surcharge on other tobacco products), as follows.

- Distribution from total collections - 8 percent to General Revenue Service Charge and 0.9 percent to the Alcoholic Beverage and Tobacco Trust Fund.
- Distribution from remaining collections - 2.9 percent to Revenue Sharing Trust Fund for Counties; 29.3 percent to Public Medical Assistance Trust Fund; 1.47 percent to Board of Directors of the Moffitt Cancer; and the remainder of funds to General Revenue.

Proposed Changes

The bill creates s. 210.20(2)(c), F.S., to provide that beginning July 1, 2012, through June 30, 2020, one percent of net cigarette tax collections will be directed to the Biomedical Research Trust Fund. These funds will be utilized by the Department of Health and the Sanford-Burnham Medical Research Institute to establish activities and grant funding for biomedical research.
The bill also amends s. 210.20(2)(b), F.S., to provide that beginning July 1, 2012, through June 30, 2020, the Moffitt Center funding distribution will increase from 1.47 percent to 2.75 percent

of net cigarette tax collections. Also, the bill adds to the list of allowable uses of the funds to include:

> Financing, operating, and maintaining clinical and related facilities; Furnishing, equipping, operating, and maintaining other properties owned or leased by the Moffitt Center; and Paying costs incurred in connection with purchasing, financing, operating, and maintain such equipment, facilities, and properties.

The bill removes from statute a reference to a cancer research facility at the University of South Florida being adjacent to the Moffitt Center.

Section 2 amends s. 210.201, F.S., to conform to changes in s. 210.20, F.S., related to Moffitt Center facilities funding proceeds and usage described above.

Section 3: Electricity used in Packinghouses Sales Tax Exemption

Current Situation

Generally, the sale of electrical power or energy in Florida for non-residential purposes is subject to sales tax at the rate of seven percent. Section 212.08(5)(e), F.S., provides an exemption from this tax for electricity used directly or indirectly for production or processing of agricultural products on the farm, including electricity used for packing fresh fruit and vegetables in a packinghouse located on a farm.

Proposed Changes

The bill amends s. 212.08(5)(e), F.S., to provide that electricity used directly or indirectly in a packinghouse is also exempt from the taxes imposed by ch. 212, F.S. The bill defines a packinghouse to mean any building or structure where fruits and vegetables are packed or otherwise prepared for market or shipment in fresh form for wholesale distribution.
The bill specifies that the tax exemption does not apply to electricity used in buildings or structures where agricultural products are sold at retail.

Aircraft Engine and Gas Turbine Engine Sales Tax Exemption

Current Situation

Generally, the sale at retail of tangible personal property in Florida is subject to sales tax. This includes the sale or use of items consumed in manufacturing and fabricating aircraft engines and gas turbine engines. Items that become component parts of engines can be purchased tax exempt, as purchases for resale. Gas turbine engines are used in a variety of applications, including power generation, marine activities, and aviation.

Proposed Changes

The bill creates an exemption from the tax imposed under ch. 212, F.S., for chemicals, machinery, parts, and equipment used and consumed in the manufacture or fabrication of aircraft

engines and gas turbine engines, including cores, electrical discharge machining supplies, brass electrodes, ceramic guides, reamers, grinding and deburring wheels, Norton vortex wheels, argon, nitrogen, helium, fluid abrasive cutters, solvents and soaps, boroscopes, penetrants, patterns, dies, and molds consumed in the production of castings.

Aircraft Repair and Maintenance Parts, Labor, and Equipment Sales Tax Exemptions

Current Situation

Generally, the retail sale of repair parts and labor are subject to sales tax in Florida. Section 212.08(7)(ee), F.S., provides a exemptions for aircraft repair and maintenance labor charges for "qualified aircraft", for aircraft of more than 15,000 pounds maximum certified takeoff weight, and for rotary wing aircraft of more than 10,000 pounds maximum certified takeoff weight.

Section 212.08(7)(rr), F.S., provides an exemption for equipment, parts, and replacement engines used in aircraft repair and maintenance for "qualified aircraft", for aircraft of more than 15,000 pounds maximum certified takeoff weight, and for rotary wing aircraft of more than 10,300 pounds maximum certified takeoff weight.

Proposed Changes

The bill changes one of the criteria for these exemptions by lowering the weight requirement for aircraft from being required to be more than 15,000 pounds maximum certified takeoff weight to being more than 2,000 pounds maximum certified takeoff weight. The bill does not affect the current exemptions for qualified aircrafts or rotary wing aircraft.

Section 4: Industrial Machinery and Equipment used by an Expanding Business Sales Tax Exemption

Current Situation

Generally, the sale at retail of tangible personal property in Florida, including industrial machinery and equipment, is subject to sales tax. Section 212.08(5)(b)2., provides an exemption for the purchase of industrial machinery and equipment by an expanding business under specified conditions:

The industrial machinery and equipment must be purchased for exclusive use by an expanding facility engaged in spaceport activities or for use in expanding manufacturing facilities or plant units that manufacture, process, compound, or produce for sale items of tangible personal property at fixed locations in this state, and must be used to increase the productive output of the expanded facility or business by not less than 10 percent, following the complete installation of the industrial machinery and equipment. "Productive output" is defined as the number of units produced by a single plant, product line, or operation in a single continuous 12-month period. "Industrial machinery and equipment" is defined as tangible personal property or other property that has a depreciable life of three years or more and that is used as an integral part in the manufacturing, processing, compounding, or production of tangible personal property for sale or is exclusively used in spaceport activities.

Proposed Changes

The bill reduces from 10 percent to 5 percent the required increase in productive output in order to qualify for the exemption. This provision takes effect January 1, 2013.

Section 5: Urban High-Crime Area Job Tax Credit

Current Situation

The Urban High-Crime Area Job Tax Credit Program was created in 1997 to encourage the creation of jobs in urban areas of Florida. The program provides tax credits to eligible businesses that are located within urban areas designated by DEO and that hire a specific number of employees. The credit ranges from $500 to $2,000 per qualified employee and can be taken against either corporate income or sales and use taxes, but not both. For existing businesses, the number of qualified employees required for the credit is measured against the number of qualified employees the business had one year prior to application for the credit.

Existing businesses that are otherwise eligible can apply for this credit more than once, but not more than once in any twelve month period. When a business is applying for the second time or subsequent time, the number of qualified employees the business has at the time of application is measured against the number of qualified employees the business had one year prior to application for the credit, but must be no lower than the number of qualified employees that the employer had on the date of its previous application for this credit.

A total of $5 million of tax credits may be approved under the Urban Job Tax Credit Program each calendar year.

Proposed Changes

The bill changes one of the dates for the reference period number of employees for existing businesses applying for the second time or more. When a business is applying for the second time or more, the number of qualified employees the business has at the time of but must be no lower than the number of qualified employees that the employer had on the date of its previous application for this credit, as under current law, or on January 1, 2009, whichever occurs later.

Sections 6 and 7: Corporate Income Tax Exemption

Current Situation

Florida imposes a 5.5% tax on the net income of corporations doing business in Florida. The net income of banks and savings associations is subject to a franchise tax at the same rate. Sections 220.14 and 220.63, F.S., exempt $25,000 of net income from the corporate income and franchise taxes.

Proposed Changes

For taxable years beginning January 1, 2013, the bill increases from $25,000 to $50,000 the amount of income that is exempt from the corporate income tax and franchise tax, if none of the taxpayer's employees are members of a labor organization as defined in s. 447.02, F.S. Corporations must also submit a sworn statement that they do not transact business with certain foreign countries to qualify for the exemption under s. 220.14, F.S.

Section 8: Entertainment Industry Financial Incentive Program

Current Situation

The Office of Film and Entertainment (OFE) currently administers the Entertainment Industry Financial Incentive Program, which awards transferrable tax credits for certain expenditures associated with film, television, and digital media productions. Generally, the credits are 20 percent of qualified expenditures, with additional amounts available in certain circumstances. Sections 288.1254 and 288.1258, F.S., govern the administration of this incentive program.

The aggregate amount of tax credits authorized is $53.5 million for fiscal year 2010-11, $74.5 million for fiscal year 2011-12, and $42 million for each of fiscal years 2012-13, 2013-14 and 2014-15. Any portion of the maximum annual amount of tax credits that is not certified as of the end of a fiscal year shall be carried forward and made available for certification during the following two fiscal years. If the total amount of certified credits applied for in any particular fiscal year exceeds the aggregate amount of credits authorized, such excess must be treated as having been applied for on the first day of the next fiscal year in which credits remain available for allocation. Any tax credits awarded to a certified production company may be carried forward for a maximum of five years from the date of the award.

Currently, the three separate categories, or "queues" of productions are eligible for the tax credit.

- General Production Queue - Ninety-four percent of tax credits authorized in any state fiscal year must go to this queue. A qualified production that demonstrates a minimum of $625,000 in qualified expenditures is eligible for tax credits equal to 20 percent of its actual qualified expenditures, up to a maximum of $8 million in credits. A qualified production spanning multiple state fiscal years may combine qualified expenditures from such fiscal years to satisfy the $625,000 threshold. Certain off-season productions are eligible for an additional five percent tax credit. Any production that spends at least 85 percent of its expenditures within an "underutilized region" may receive an additional five percent tax credit. The program also provides an additional 15 percent credit on qualified expenditures that are compensation paid to specified students. There is a five percent bonus credit for filming at least 50 percent of principal photography at a "qualified production facility." A qualified high-impact television series is allowed first position in this queue under certain circumstances. High impact television series are allowed to apply for no more two successive seasons of credits even if the second season has not yet been picked up by a network. Any new television series or television pilot is prohibited from being allowed into the general production queue if more than 25 percent of credits over the history of the program have been granted to television. This provision is currently binding in effect.

- Commercial and Music Video Queue - Three percent of tax credits authorized in any state fiscal year must go to this queue. The credit is 20 percent of qualified expenditures, up to a maximum of $500,000, if there is:
  - A minimum of $100,000 in qualified expenditures per commercial or music video; and
  - A total of $500,000 in qualified expenditures.

  Surplus tax credits remaining in this queue at the end of the fiscal year rollover into the new fiscal year under the general production queue.
- Independent and Emerging Media Production Queue - Three percent of tax credits authorized in any state fiscal year must go to this queue, which excludes commercials, infomercials and music videos. Any qualified production, excluding commercials, infomercials, or music videos, that demonstrates at least $100,000, but not more than $625,000, in total qualified expenditures is eligible for tax credits equal to 20 percent of its actual qualified expenditures.

Proposed Changes

The bill removes the prohibition on allowing television pilots into the general production queue if more than 25 percent of credits over the history of the program have been granted to television. The bill creates a requirement that a production wishing to claim credits for expenditures related to principal photography must have at least 50 percent of principal photography shooting days spent within Florida or must have spent at least $10 million on qualified production expenditures within this state.

Sections 9 and 10: New Markets Development Program

Current Situation

Under the New Markets Development Program, federally-certified Community Development Entities (CDE), which have entered into allocation agreements with the U.S. Treasury, have the ability to apply to the Department of Economic Opportunity (DEO) for a certification of Florida tax credits. The CDE must show that it is prepared to invest capital into qualified businesses in Florida's low-income communities. The certification process includes proof of the CDE's eligibility, identification of its investors, description of the investments to be raised by the CDE, information regarding how the investments will be used, and a description of the CDE's efforts to partner with local community-based groups. DEO is also able to request additional information needed to verify continued certification. DEO certifies qualified applications on a first-come, first-served basis. Once DEO certifies a CDE's qualified equity investment, the CDE has 30 days to raise its investment capital (the qualified equity investment) and then 12 months to invest a minimum of 85 percent of the purchase price in qualified low-income investments. Thereafter, the CDE must annually report to DEO information including:

- Audited financial statements;
- The industries for the investments;
- The counties investments were made in;
- The number of jobs created; and
- Verification that the average wages paid are at least equal to 115 percent of the federal poverty income guidelines for a family of four.

Any failure by a CDE to follow either Florida or federal law may result in the state recapturing tax credits claimed, together with interest and penalties.
Current law prohibits a CDE from making cash payments on long-term debt securities that are qualified investments in excess of the CDE's operating income for six years following the issuance of the security. Current administration of the program requires interest payments to be deducted from operating income for purposes of the above determination, which creates an artificial limitation on the ability of CDEs to make interest payments.

Tax Credits

The New Markets Tax Credit Program (NMTC) allows a tax credit to be taken against corporate income tax or insurance premium tax. This credit may be claimed after the investment has been made and held for a minimum of two years. Therefore, no credit can be claimed in the first two years after the investment has been made. In year three the credit is worth seven percent of the investment, and from the fourth year through the seventh year the credit is worth eight percent. Over seven years this credit totals 39 percent of the total investment. Any unused portion of the tax credit may be carried forward for future tax years; however, all tax credits expire on December 31, 2022. The program has a cap of $97.5 million on the total of tax credits allowed to be allocated to all investments. No more than $17.5 million in tax credits may be claimed in the third fiscal year and no more than $20 million in tax credits may be claimed in any of the subsequent four fiscal years. The NMTC does not allow the transfer or sale of tax credits, but does allow a tax credit to "travel" with the purchase of an investment to a new owner.

Federal New Markets Tax Credit

The State New Markets Development Program was patterned after the federal program. The Federal New Markets Tax Credit (NMTC) Program permits taxpayers to receive a credit against federal income taxes for making qualified equity investments in designated CDEs. The CDE must in turn invest the qualified equity investments in low-income communities. The credit provided to the investor totals 39 percent of the cost of the investment and is claimed over a seven-year period. In each of the first three years, the investor receives a credit equal to five percent of the total amount paid for the stock or capital interest at the time of purchase. For the final four years, the value of the credit is six percent annually. Investors may not redeem their investments in CDEs prior to the conclusion of the seven-year period. An organization wishing to receive allocations under the federal NMTC Program must be certified as a CDE by the US Department of Treasury. To qualify as a CDE, an organization must:

- Be a domestic corporation or partnership at the time of the certification application;
- Demonstrate a primary mission of serving, or providing investment capital for low-income communities or low-income persons; and
- Maintain accountability to residents of low-income communities through representation on a governing board of or advisory board to the entity.

As stated above, both the federal program and the state program provide credits totaling 39 percent of the investment over a seven year period. Therefore, a qualified taxpayer with a qualified investment approved for both the federal and state program could receive 78 percent of the purchase price of the investment in tax credits over seven years. In addition to the tax credits

that are received, the investor also has the potential to receive benefit from the results of the investment and eventual return of their principal.

Proposed Changes

The bill amends s. 288.9914(3), F.S., increasing the total amount of tax credits available to be allocated for the existence of the program from $97.5 million to $195 million, also increasing the amount of tax credits available in a single year from $20 million to $40 million. The bill also amends s. 288.9915(1), F.S., increasing from six to seven the number of years that a qualified community development entity is prohibited from making cash interest payments in excess of their operating income on long term debt securities issued as qualified investments. The bill further provides that interest expense on debt securities will not be included in the calculation of operating income for purposes of the above limitation.

Sections 11 and 12. Enterprise Zones

Current Situation

The Florida Enterprise Zone Program was created in 1982 to encourage economic development in economically distressed areas of the state by providing incentives and inducing private investment. Currently, Florida has 59 enterprise zones.

Designation Process

Sections 290.001-290.016, F.S., authorize the creation of an enterprise zone and establish criteria and goals for the program. Prior to submitting an application for an enterprise zone, a local government body must determine that an area:

- Has chronic extreme and unacceptable levels of poverty, unemployment, physical deterioration, and economic disinvestment;
- Needs rehabilitation or redevelopment for the public health, safety, and welfare of the residents in the county or municipality; and
- Can be revitalized through the inducement of the private sector.

The Department of Economic Opportunity (DEO) is responsible for approving applications for enterprise zones, and also approves changes in enterprise zone boundaries when authorized by the Florida Legislature. As part of the application process for an enterprise zone, the county or municipality in which the designation will be located also is responsible for creating an Enterprise Zone Development Agency and an enterprise zone development plan.

As outlined in s. 290.0056, F.S., an Enterprise Zone Development Agency is required to have a board of commissioners of at least eight, and no more than 13, members. The agency has the following powers and responsibilities:

- Assisting in the development, implementation and annual review of the zone and updating the strategic plan or measurable goals;
- Identifying ways to remove regulatory burdens;

- Promoting the incentives to residents and businesses;
- Recommending boundary changes;
- Working with nonprofit development organizations; and
- Ensuring the enterprise zone coordinator receives annual training and works with Enterprise Florida, Inc.

Pursuant to s. 290.0057, F.S., an enterprise zone development plan (or strategic plan) must accompany an application. At a minimum this plan must:

- Describe the community's goal in revitalizing the area;
- Describe how the community's social and human resources—transportation, housing, community development, public safety, and education and environmental concerns—will be addressed in a coordinated fashion;
- Identify key community goals and barriers;
- Outline how the community is a full partner in the process of developing and implementing this plan;
- Describe the commitment from the local governing body in enacting and maintaining local fiscal and regulatory incentives;
- Identify the amount of local and private resources available and the private/public partnerships;
- Indicate how local, state, and federal resources will all be utilized;
- Identify funding requested under any state or federal program to support the proposed development; and
- Identify baselines, methods, and benchmarks for measuring success of the plan.

Available Incentives

Florida's enterprise zones qualify for various incentives from local governments. Examples include: utility tax abatement, reduction of local business taxes, reduced building permit fees or land development fees, and local funds for capital projects.

Available state sales tax incentives for enterprise zones include:

- A refund for sales taxes paid on the purchase of certain building materials, up to $5,000 or 97 percent of the tax paid, whichever is less;
- A refund for sales taxes paid on the purchase of certain business equipment, up to $5,000, or 97 percent of the tax paid, whichever is less
- A sales and use tax credit for 20 or 30 percent of wages paid to new employees who live within the EZ.
- A sales and use tax credit for 30 or 45 percent of wages paid to new employees if the business is within a rural EZ;
- A sales tax refund for 50 percent of donations made to local community development projects; and
- A 50 or 100 sales tax exemption to qualified businesses located within an EZ on the purchase of electrical energy.

Available state corporate income tax incentives for enterprise zones include:

- A corporate income tax credit for 20 or 30 percent of wages paid to new employees who live within the EZ;
- A corporate income tax credit for 30 or 45 percent of wages paid to new employees if the business is within a rural EZ;
- A credit against Florida corporate income tax equal to 96 percent of ad valorem taxes paid on the new or improved property;
- A 50 percent credit against Florida corporate income tax for donations made to local community development projects.

OPPAGA Report on Enterprise Zones

The Office of Program Policy Analysis and Government Accountability released a report in January 2011 finding that most enterprise zone activity occurs in a few number of counties. The report also found that program participation remains relatively low in most enterprise zones, which limits the progress toward achieving the legislative goals of revitalizing distressed areas and increasing employment of area residents. The report made several recommendations related to the viability of the program, suggesting that the Legislature could:

Encourage more participation by lowering incentive eligibility thresholds;
Focus on job creation by eliminating all incentives except jobs tax credits;
Suspend the program for a year;
Repeal the program entirely; or
Allow it to sunset under current law in 2015.

Proposed Changes

The bill provides authority to Charlotte County to apply to DEO for designation of an enterprise zone of up to 20 square miles. The enterprise zone application must be submitted to DEO by December 31, 2012. DEO will determine the initial effective date of the enterprise zone.
The bill also provides authority to Citrus County to apply to DEO for designation of an enterprise zone. The enterprise zone application must be submitted to DEO by December 31, 2012. DEO will determine the initial effective date of the enterprise zone.

Section 13 provides emergency rulemaking authority to the Department of Revenue.

Section 14 provides an effective date.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

The county/municipality mandates provision of Art. VII, section 18 of the State Constitution may apply because the bill may reduce the authority of counties and municipalities to raise revenue.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

Revenue Impacts: Fiscal Year 2012-13
(All impacts from Revenue Estimating Conference unless otherwise noted)

	General Rev.		State Trust		Local		Total	
	Cash	Recur.	Cash	Recur.	Cash	Recur.	Cash	Recur.
New Markets (1)	-	(20.0)	-	-	-	-	**-**	**(20.0)**
Sales Tax Exemptions:								
Electricity/Packinghouses	(0.8)	(0.9)	(*)	(*)	(0.2)	(0.2)	**(1.0)**	**(1.1)**
Expanding Production M&E	(19.1)	(46.0)	(*)	(*)	(4.3)	(10.4)	**(23.4)**	**(56.4)**
Aircraft Maintenance & Repair	(9.2)	(10.0)	(*)	(*)	(2.1)	(2.3)	**(11.3)**	**(12.3)**
Aircraft and gas turbine engines	(1.2)	(1.3)	(*)	(*)	(0.3)	(0.3)	**(1.5)**	**(1.6)**
Entertainment Industry Incentive	-	-	-	-	-	-	**-**	**-**
Cigarette Tax Distributions	(7.6)	(7.6)	7.6	7.6	-	-	**-**	**-**
Urban High Crime Area Credits	(2.6)	(2.8)					**(2.6)**	**(2.8)**
Enterprise Zones:								
Charlotte County	(0.2)	(0.2)	(*)	(*)	(*)	(*)	**(0.2)**	**(0.2)**
Citrus County	(0.1)	(0.1)	(*)	(*)	(*)	(*)	**(0.1)**	**(0.1)**
Corporate Income Tax Exemption	(9.9)	(29.4)	-	-	-	-	**(9.9)**	**(29.4)**
BILL TOTAL	**(50.7)**	**(118.3)**	**7.6**	**7.6**	**(6.9)**	**(13.2)**	**(50.0)**	**(123.9)**

(*) Insignificant = impact less than $50,000.
(1) Cash impacts do not begin until FY 2015-16.

B. Private Sector Impact:

This bill is meant to encourage economic development in Florida by reducing the tax burden on selected industries and activities.

C. Government Sector Impact:

The bill reduces General Revenue and local tax revenue and increases a distribution of revenue to the Moffitt Center.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Additional Information:

A. Committee Substitute – Statement of Substantial Changes:
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

Barcode 401580 by Senator Alexander on March 7, 2013:

This delete-everything amendment includes the following provisions.

Sections 1 and 2 grant an exemption from the intangibles tax to leaseholds of government-owned property that serves a public purpose. The exemption applies retroactively to leaseholds in existence on January 1, 2011, but does not create a right to a refund of taxes paid.

Sections 3 and 4 increase the cigarette tax distribution to the H. Lee Moffitt Cancer Center by $5.0 million annually, effective July 1 2013, and continues the distribution through 2033. It also creates a new distribution of $ 2.6 million annually through June 30, 2021 to the Sanford-Burnham Medical Research Institute.

Section 5 reduces a future increase the severance tax rate on phosphate and changes the distribution of the proceeds to fund ongoing land reclamation projects. Under current law the tax rate is scheduled to increase from $1.61 per ton to $2.54 per ton in FY 2015-16; this amendment provides for a tax rate of $1.80 per ton from January 1 2015 through December 31, 2022, at which time it will return to $1.61 per ton.

Sections 6 and 7 provides a lower severance tax rate for oil recovered from new wells in oil fields discovered prior to 1981.

Section 8 provides 2 new sales and use tax exemptions and increases the applicability of existing exemptions. Effective January 1, 2013:
Electricity used directly or indirectly in off-site packinghouses for fresh fruit and vegetables and meat from cattle and hogs is exempt;

Labor charges for the repair and maintenance of, and replacement engines, parts, and equipment for aircraft with 2,000 pounds maximum certified takeoff weight are exempt;

Certain items used to manufacture and produce aircraft and gas turbine engines are exempt;

Vehicles for hire designed to transport eight or fewer physically-disabled persons or for the value of a conversion to create such a vehicle are exempt; and

The exemption qualification threshold for increase in productive output in the current sales tax exemption for industrial machinery and equipment used by an expanding business is lowered from 10 percent to 5 percent.

Section 9 changes the criteria to qualify for the Urban High-Crime Area Job Tax Credit by allowing employment increases to be measured from January 1, 2009 or the previous application date, whichever is later.

Sections 10 and 11 increase from $25,000 to $50,000 the amount of corporate income that is exempt from the corporate income tax.

Section 12 extends the Entertainment Industry Financial Incentive Program for an additional year and authorizes $42 million in tax credits that may be claimed beginning in fiscal year 2015-2016. The types of projects that qualify are amended, and digital media projects are expanded to include interactive websites, digital animation and visual effects projects. Currently, credits for television projects are prohibited when more than 25 percent of all credits have been awarded for television. This limitation is amended to provide that high-impact television projects are prohibited when more than 45 percent of all credits have been awarded to high-impact television projects. High-impact television and high-impact digital media projects are given first priority for general production queue credits, but the first position must alternate between high-impact television and high-impact digital media projects.

Sections 13 and 14 increase the total amount of tax credits available under the New Markets Development Program from $97.5 million to $163.8 million. The bill also clarifies that a qualified community development entity can make cash interest payments, but not in excess of the entity's cumulative operating income as of the date of the cash interest payment. This limitation lasts for the period from the issuance of the qualified investment to the 7th anniversary of the issuance. For purposes of calculating operating income, the interest expense is disregarded.
Sections 15 and 16 authorize Charlotte and Citrus Counties to apply for enterprise zone designations.

Section 17 authorizes a municipality participating in the Federal Aviation Administration's Airport Privatization Pilot Program to lease or sell an airport or other air navigation facility, with improvements and equipment, to a private party. If state funds were provided to the municipality to pay for the airport the transfer must be approved by FDOT. The only eligible Florida facility is located in Hendry County.

Section 18 allows distilled spirits greater than 153 proof to be manufactured or packaged for sale outside the state**.**

Section 19 provides for a 3-day (August 3-5 holiday on clothing, shoes, and textbooks valued $75 or less and school supplies valued $15 or less.

Section 20 appropriates $226,284 to the Department of Revenue to administer the sales tax holiday.

Section 21 provides $14.9 million in non-recurring funds to the State Economic Enhancement and Development (SEED) Trust Fund for the 2012-13 fiscal year.

Section 22 authorizes the Department of Revenue to adopt emergency rules in order to implement this act.

Section 23 provides that, unless otherwise provided, this act shall take effect July 1, 2012.

As a result of this amendment, the ten amendments voted favorably at the February 29, 2012, meeting of the Budget Subcommittee on Finance and Tax are out of order.

Revenue Impacts: Fiscal Year 2012-13

	General Rev.		State Trust		Local		Total	
	Cash	Recur.	Cash	Recur.	Cash	Recur.	Cash	Recur.
New Markets (1)	-	(13.6)	-	-	-	-	**-**	**(13.6)**
Mature Field Oil Recovery	(0.9)	(1.0)	0.1	0.1	(0.1)	(0.1)	**(0.9)**	**(1.0)**
Back to School Holiday	(25.9)	-	(*)	-	(5.9)	-	**(31.8)**	**-**
Back to School Holiday Appropriation	(0.2)	-	-	-	-	-	**(0.2)**	**-**
Cigarette Tax Distribution							**-**	**-**
Moffitt Center	-	(5.0)	-	-	-	-	**-**	**(5.0)**
Sanford Burnham Center	-	(2.6)	-	-	-	-	**-**	**(2.6)**
Severance Tax--Phosphate	-	(5.6)	-	(3.4)	-	-	**-**	**(9.0)**
SEED Fund	(14.9)	-	-	-	-	-	**(14.9)**	**-**
Governmental Leaseholds	-	-	-	-	(0.9)	(0.9)	**(0.9)**	**(0.9)**
Sales Tax Exemptions:								
Electricity/Packinghouses--including meat	(0.7)	(1.8)	(*)	(*)	(0.1)	(0.4)	**(0.8)**	**(2.2)**
Expanding Production M&E	(19.1)	(46.0)	(*)	(*)	(4.3)	(10.4)	**(23.4)**	**(56.4)**
Aircraft Maintenance & Repair	(4.2)	(10.0)	(*)	(*)	(1.1)	(2.3)	**(5.3)**	**(12.3)**
Aircraft and gas turbine engines	(0.5)	(1.3)	(*)	(*)	(0.1)	(0.3)	**(0.6)**	**(1.6)**
Accessible Taxicabs	(0.1)	(0.2)	-	-	(*)	(*)	**(0.1)**	**(0.2)**
Entertainment Industry Incentive (2)	-	-	-	-	-	-	-	**-**
Urban High Crime Area Credits	(1.2)	(2.8)	-	-	-	-	**(1.2)**	**(2.8)**
Enterprise Zones:								
Charlotte County	(0.2)	(0.2)	(*)	(*)	(*)	(*)	**(0.2)**	**(0.2)**
Citrus County	(0.1)	(0.1)	(*)	(*)	(*)	(*)	**(0.1)**	**(0.1)**
Corporate Income Tax Exemption	(9.9)	(29.4)	-	-	-	-	**(9.9)**	**(29.4)**
BILL TOTAL	**(77.9)**	**(119.6)**	**0.1**	**(3.3)**	**(12.5)**	**(14.4)**	**(90.3)**	**(137.3)**

(*) Insignificant = impact less than $50,000.
(1) Cash impacts do not begin until FY 2015-16.
(2) Nonrecurring ($42) million in FY 2015-16

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LEGISLATIVE ACTION

Senate	.	House
Comm: FAV	.	
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	.	

The Committee on Budget (Alexander) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause and insert:

Section 1. Paragraph (a) of subsection (2) of section 196.199, Florida Statutes, is amended to read:

196.199 Government property exemption.—

(2) Property owned by the following governmental units but used by nongovernmental lessees shall only be exempt from taxation under the following conditions:

(a) Leasehold interests in property of the United States, of the state or any of its several political subdivisions, or of municipalities, agencies, authorities, and other public bodies

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14 corporate of the state shall be exempt from ad valorem taxation
15 and the intangible tax pursuant to paragraph (b) only when the
16 lessee serves or performs a governmental, municipal, or public
17 purpose or function, as defined in s. 196.012(6). In all such
18 cases, all other interests in the leased property shall also be
19 exempt from ad valorem taxation. However, a leasehold interest
20 in property of the state may not be exempted from ad valorem
21 taxation when a nongovernmental lessee uses such property for
22 the operation of a multipurpose hazardous waste treatment
23 facility.
24 Section 2. The amendment to s. 196.199, Florida Statutes,
25 made by this act shall take effect upon this act becoming a law
26 and shall apply retroactively to all governmental leaseholds in
27 existence as of January 1, 2011. This section is intended to be
28 remedial in nature and does not create a right to a refund or
29 require any governmental entity to refund any tax, penalty, or
30 interest remitted to the Department of Revenue before the
31 effective date of this act.
32 Section 3. Paragraph (b) of subsection (2) of section
33 210.20, Florida Statutes, is amended, and paragraph (c) is added
34 to subsection (2) of that section, to read:
35 210.20 Employees and assistants; distribution of funds.—
36 (2) As collections are received by the division from such
37 cigarette taxes, it shall pay the same into a trust fund in the
38 State Treasury designated "Cigarette Tax Collection Trust Fund"
39 which shall be paid and distributed as follows:
40 (b)~~1. Beginning January 1, 1999, and continuing for 10~~
41 ~~years thereafter, the division shall from month to month certify~~
42 ~~to the Chief Financial Officer the amount derived from the~~

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43 ~~cigarette tax imposed by s. 210.02, less the service charges~~
44 ~~provided for in s. 215.20 and less 0.9 percent of the amount~~
45 ~~derived from the cigarette tax imposed by s. 210.02, which shall~~
46 ~~be deposited into the Alcoholic Beverage and Tobacco Trust Fund,~~
47 ~~specifying an amount equal to 2.59 percent of the net~~
48 ~~collections, and that amount shall be paid to the Board of~~
49 ~~Directors of the H. Lee Moffitt Cancer Center and Research~~
50 ~~Institute, established under s. 1004.43, by warrant drawn by the~~
51 ~~Chief Financial Officer upon the State Treasury. These funds are~~
52 ~~hereby appropriated monthly out of the Cigarette Tax Collection~~
53 ~~Trust Fund, to be used for the purpose of constructing,~~
54 ~~furnishing, and equipping a cancer research facility at the~~
55 ~~University of South Florida adjacent to the H. Lee Moffitt~~
56 ~~Cancer Center and Research Institute. In fiscal years 1999-2000~~
57 ~~and thereafter with the exception of fiscal year 2008-2009, the~~
58 ~~appropriation to the H. Lee Moffitt Cancer Center and Research~~
59 ~~Institute authorized by this subparagraph shall not be less than~~
60 ~~the amount that would have been paid to the H. Lee Moffitt~~
61 ~~Cancer Center and Research Institute for fiscal year 1998-1999~~
62 ~~had payments been made for the entire fiscal year rather than~~
63 ~~for a 6-month period thereof.~~
64 ~~2. Beginning July 1, 2002, and continuing through June 30,~~
65 ~~2004, the division shall, in addition to the distribution~~
66 ~~authorized in subparagraph 1., from month to month certify to~~
67 ~~the Chief Financial Officer the amount derived from the~~
68 ~~cigarette tax imposed by s. 210.02, less the service charges~~
69 ~~provided for in s. 215.20 and less 0.9 percent of the amount~~
70 ~~derived from the cigarette tax imposed by s. 210.02, which shall~~
71 ~~be deposited into the Alcoholic Beverage and Tobacco Trust Fund,~~

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72 ~~specifying an amount equal to 0.2632 percent of the net~~
73 ~~collections, and that amount shall be paid to the Board of~~
74 ~~Directors of the H. Lee Moffitt Cancer Center and Research~~
75 ~~Institute, established under s. 1004.43, by warrant drawn by the~~
76 ~~Chief Financial Officer.~~ Beginning July 1, 2004, and continuing
77 through June 30, 2013 ~~2020~~, the division shall, ~~in addition to~~
78 ~~the distribution authorized in subparagraph 1.,~~ from month to
79 month certify to the Chief Financial Officer the amount derived
80 from the cigarette tax imposed by s. 210.02, less the service
81 charges provided for in s. 215.20 and less 0.9 percent of the
82 amount derived from the cigarette tax imposed by s. 210.02,
83 which shall be deposited into the Alcoholic Beverage and Tobacco
84 Trust Fund, specifying an amount equal to 1.47 percent of the
85 net collections, and that amount shall be paid to the Board of
86 Directors of the H. Lee Moffitt Cancer Center and Research
87 Institute, established under s. 1004.43, by warrant drawn by the
88 Chief Financial Officer. Beginning July 1, 2013, and continuing
89 through June 30, 2033, the division shall from month to month
90 certify to the Chief Financial Officer the amount derived from
91 the cigarette tax imposed by s. 210.02, less the service charges
92 provided for in s. 215.20 and less 0.9 percent of the amount
93 derived from the cigarette tax imposed by s. 210.02, which shall
94 be deposited into the Alcoholic Beverage and Tobacco Trust Fund,
95 specifying an amount equal to 2.75 percent of the net
96 collections, and that amount shall be paid to the Board of
97 Directors of the H. Lee Moffitt Cancer Center and Research
98 Institute, established under s. 1004.43, by warrant drawn by the
99 Chief Financial Officer. These funds are appropriated monthly
100 out of the Cigarette Tax Collection Trust Fund, to be used for

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101 lawful purposes, including ~~the purpose of~~ constructing,
102 furnishing, ~~and~~ equipping, financing, operating, and maintaining
103 ~~a~~ cancer research and clinical and related facilities;
104 furnishing, equipping, operating, and maintaining other
105 properties owned or leased by ~~facility at the University of~~
106 ~~South Florida adjacent to~~ the H. Lee Moffitt Cancer Center and
107 Research Institute; and paying costs incurred in connection with
108 purchasing, financing, operating, and maintaining such
109 equipment, facilities, and properties. In fiscal years 2004-2005
110 and thereafter, the appropriation to the H. Lee Moffitt Cancer
111 Center and Research Institute authorized by this subparagraph
112 shall not be less than the amount that would have been paid to
113 the H. Lee Moffitt Cancer Center and Research Institute in
114 fiscal year 2001-2002, had this subparagraph been in effect.
115 (c) Beginning July 1, 2013, and continuing through June 30,
116 2021, the division shall from month to month certify to the
117 Chief Financial Officer the amount derived from the cigarette
118 tax imposed by s. 210.02, less the service charges provided for
119 in s. 215.20 and less 0.9 percent of the amount derived from the
120 cigarette tax imposed by s. 210.02, which shall be deposited
121 into the Alcoholic Beverage and Tobacco Trust Fund, specifying
122 an amount equal to 1 percent of the net collections, and that
123 amount shall be deposited into the Biomedical Research Trust
124 Fund in the Department of Health. These funds are appropriated
125 annually in an amount not to exceed $3 million from the
126 Biomedical Research Trust Fund for the Department of Health and
127 the Sanford-Burnham Medical Research Institute to work in
128 conjunction for the purpose of establishing activities and grant
129 opportunities in relation to biomedical research.

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130 Section 4. Section 210.201, Florida Statutes, is amended to
131 read:
132 210.201 H. Lee Moffitt Cancer Center and Research Institute
133 facilities ~~Cancer research facility at the University of South~~
134 ~~Florida~~; establishment; funding.—The Board of Directors of the
135 H. Lee Moffitt Cancer Center and Research Institute shall
136 construct, furnish, and equip, and shall covenant to complete,
137 the cancer research and clinical and related facilities of
138 ~~facility at the University of South Florida adjacent to~~ the H.
139 Lee Moffitt Cancer Center and Research Institute funded with
140 proceeds from the Cigarette Tax Collection Trust Fund pursuant
141 to s. 210.20. Moneys transferred to the Board of Directors of
142 the H. Lee Moffitt Cancer Center and Research Institute pursuant
143 to s. 210.20 may ~~shall~~ be used to secure financing to pay costs
144 related to constructing, furnishing, ~~and~~ equipping, operating,
145 and maintaining ~~the~~ cancer research and clinical and related
146 facilities; furnishing, equipping, operating, and maintaining
147 other leased or owned properties; and paying costs incurred in
148 connection with purchasing, financing, operating, and
149 maintaining such equipment, facilities, and properties as
150 provided in s. 210.20 ~~facility~~. Such financing may include the
151 issuance of tax-exempt bonds or other forms of indebtedness by a
152 local authority, municipality, or county pursuant to parts II
153 and III of chapter 159. Such bonds shall not constitute state
154 bonds for purposes of s. 11, Art. VII of the State Constitution,
155 but shall constitute bonds of a "local agency," as defined in s.
156 159.27(4). The cigarette tax dollars pledged to facilities ~~this~~
157 ~~facility~~ pursuant to s. 210.20 may be replaced annually by the
158 Legislature from tobacco litigation settlement proceeds.

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159 Section 5. Section 211.3103, Florida Statutes, is amended
160 to read:
161 211.3103 Levy of tax on severance of phosphate rock; rate,
162 basis, and distribution of tax.—
163 (1) There is hereby levied an excise tax upon each ~~every~~
164 person engaging in the business of severing phosphate rock from
165 the soils or waters of this state for commercial use. The tax
166 shall be collected, administered, and enforced by the
167 department.
168 (2) The tax rate shall be $1.61 per ton severed, except for
169 the time period beginning January 1, 2015, until December 31,
170 2022, when the tax rate shall be $1.80 per ton severed.
171 ~~(2) Beginning July 1, 2004, the proceeds of all taxes,~~
172 ~~interest, and penalties imposed under this section shall be paid~~
173 ~~into the State Treasury as follows:~~
174 ~~(a) The first $10 million in revenue collected from the tax~~
175 ~~during each fiscal year shall be paid to the credit of the~~
176 ~~Conservation and Recreation Lands Trust Fund.~~
177 ~~(b) The remaining revenues collected from the tax during~~
178 ~~that fiscal year, after the required payment under paragraph~~
179 ~~(a), shall be paid into the State Treasury as follows:~~
180 ~~1. To the credit of the General Revenue Fund of the state,~~
181 ~~40.1 percent.~~
182 ~~2. For payment to counties in proportion to the number of~~
183 ~~tons of phosphate rock produced from a phosphate rock matrix~~
184 ~~located within such political boundary, 16.5 percent. The~~
185 ~~department shall distribute this portion of the proceeds~~
186 ~~annually based on production information reported by the~~
187 ~~producers on the annual returns for the taxable year. Any such~~

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188 ~~proceeds received by a county shall be used only for phosphate-~~
189 ~~related expenses.~~
190 ~~3. For payment to counties that have been designated a~~
191 ~~rural area of critical economic concern pursuant to s. 288.0656~~
192 ~~in proportion to the number of tons of phosphate rock produced~~
193 ~~from a phosphate rock matrix located within such political~~
194 ~~boundary, 13 percent. The department shall distribute this~~
195 ~~portion of the proceeds annually based on production information~~
196 ~~reported by the producers on the annual returns for the taxable~~
197 ~~year. Payments under this subparagraph shall be made to the~~
198 ~~counties unless the Legislature by special act creates a local~~
199 ~~authority to promote and direct the economic development of the~~
200 ~~county. If such authority exists, payments shall be made to that~~
201 ~~authority.~~
202 ~~4. To the credit of the Phosphate Research Trust Fund in~~
203 ~~the Division of Universities of the Department of Education, 9.3~~
204 ~~percent.~~
205 ~~5. To the credit of the Minerals Trust Fund, 10.7 percent.~~
206 ~~6. To the credit of the Nonmandatory Land Reclamation Trust~~
207 ~~Fund, 10.4 percent.~~
208 ~~(3) Beginning July 1, 2003, and annually thereafter, the~~
209 ~~Department of Environmental Protection may use up to $2 million~~
210 ~~of the funds in the Nonmandatory Land Reclamation Trust Fund to~~
211 ~~purchase a surety bond or a policy of insurance, the proceeds of~~
212 ~~which would pay the cost of restoration, reclamation, and~~
213 ~~cleanup of any phosphogypsum stack system and phosphate mining~~
214 ~~activities in the event that an operator or permittee thereof~~
215 ~~has been subject to a final order of bankruptcy and all funds~~
216 ~~available therefrom are determined to be inadequate to~~

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217 ~~accomplish such restoration, reclamation, and cleanup. This~~
218 ~~section does not imply that such operator or permittee is~~
219 ~~thereby relieved of its obligations or relieved of any~~
220 ~~liabilities pursuant to any other remedies at law,~~
221 ~~administrative remedies, statutory remedies, or remedies~~
222 ~~pursuant to bankruptcy law. The department shall adopt rules to~~
223 ~~implement this subsection, including the purchase and oversight~~
224 ~~of the bond or policy.~~
225 ~~(4) Funds distributed pursuant to subparagraphs (2)(b)3.~~
226 ~~and (11)(e)4. shall be used for:~~
227 ~~(a) Planning, preparing, and financing of infrastructure~~
228 ~~projects for job creation and capital investment, especially~~
229 ~~those related to industrial and commercial sites. Infrastructure~~
230 ~~investments may include the following public or public-private~~
231 ~~partnership facilities: stormwater systems, telecommunications~~
232 ~~facilities, roads or other remedies to transportation~~
233 ~~impediments, nature-based tourism facilities, or other physical~~
234 ~~requirements necessary to facilitate trade and economic~~
235 ~~development activities.~~
236 ~~(b) Maximizing the use of federal, local, and private~~
237 ~~resources, including, but not limited to, those available under~~
238 ~~the Small Cities Community Development Block Grant Program.~~
239 ~~(c) Projects that improve inadequate infrastructure that~~
240 ~~has resulted in regulatory action that prohibits economic or~~
241 ~~community growth, if such projects are related to specific job~~
242 ~~creation or job retention opportunities.~~
243 ~~(5) Beginning January 1, 2004, the tax rate shall be the~~
244 ~~base rate of $1.62 per ton severed.~~
245 ~~(6) Beginning January 1, 2005, and annually thereafter, the~~

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246 ~~tax rate shall be the base rate times the base rate adjustment~~
247 ~~for the tax year as calculated by the department in accordance~~
248 ~~with subsection (8).~~
249 (3) ~~(7)~~ The excise tax levied by this section applies ~~shall~~
250 ~~apply~~ to the total production of the producer during the taxable
251 year, measured on the basis of bone-dry tons produced at the
252 point of severance.
253 ~~(8)(a) On or before March 30, 2004, and annually~~
254 ~~thereafter, the department shall calculate the base rate~~
255 ~~adjustment, if any, for phosphate rock based on the change in~~
256 ~~the unadjusted annual producer price index for the prior~~
257 ~~calendar year in relation to the unadjusted annual producer~~
258 ~~price index for calendar year 1999.~~
259 ~~(b) For the purposes of determining the base rate~~
260 ~~adjustment for any year, the base rate adjustment shall be a~~
261 ~~fraction, the numerator of which is the unadjusted annual~~
262 ~~producer price index for the prior calendar year and the~~
263 ~~denominator of which is the unadjusted annual producer price~~
264 ~~index for calendar year 1999.~~
265 ~~(c) The department shall provide the base rate, the base~~
266 ~~rate adjustment, and the resulting tax rate to affected~~
267 ~~producers by written notice on or before April 15 of the current~~
268 ~~year.~~
269 ~~(d) If the producer price index for phosphate rock is~~
270 ~~substantially revised, the department shall make appropriate~~
271 ~~adjustment in the method used to compute the base rate~~
272 ~~adjustment under this subsection which will produce results~~
273 ~~reasonably consistent with the result that would have been~~
274 ~~obtained if the producer price index for phosphate rock had not~~

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275 ~~been revised. However, the tax rate shall not be less than $1.51~~
276 ~~per ton severed.~~
277 ~~(c) If the producer price index for phosphate rock is~~
278 ~~discontinued, a comparable index shall be selected by the~~
279 ~~department and adopted by rule.~~
280 (4) ~~(9)~~ The excise tax levied on the severance of phosphate
281 rock is ~~shall be~~ in addition to any ad valorem taxes levied upon
282 the separately assessed mineral interest in the real property
283 upon which the site of severance is located, or any other tax,
284 permit, or license fee imposed by the state or its political
285 subdivisions.
286 (5) ~~(10)~~ The tax levied by this section shall be collected
287 in the manner prescribed in s. 211.33.
288 ~~(11)(a) Beginning July 1, 2008, there is hereby levied a~~
289 ~~surcharge of $1.38 per ton severed in addition to the excise tax~~
290 ~~levied by this section. The surcharge shall be levied until the~~
291 ~~last day of the calendar quarter in which the total revenue~~
292 ~~generated by the surcharge equals $60 million. Revenues derived~~
293 ~~from the surcharge shall be deposited into the Nonmandatory Land~~
294 ~~Reclamation Trust Fund and shall be exempt from the general~~
295 ~~revenue service charge provided in s. 215.20. Revenues derived~~
296 ~~from the surcharge shall be used to augment funds appropriated~~
297 ~~for the rehabilitation, management, and closure of the Piney~~
298 ~~Point and Mulberry sites and for approved reclamation of~~
299 ~~nonmandatory lands in accordance with chapter 378. A minimum of~~
300 ~~75 percent of the revenues from the surcharge shall be dedicated~~
301 ~~to the Piney Point and Mulberry sites.~~
302 ~~(b) Beginning July 1, 2008, the excise tax rate shall be~~
303 ~~$1.945 per ton severed and the base rate adjustment provided in~~

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304 ~~subsection (6) shall not apply.~~
305 ~~(c)1. Beginning July 1 of the 2010-2011 fiscal year, the~~
306 ~~tax rate shall be the base rate of $1.71 per ton severed.~~
307 ~~2. Beginning July 1 of the 2011-2012 fiscal year, the tax~~
308 ~~rate shall be the base rate of $1.61 per ton severed.~~
309 ~~3. The base rate adjustment provided in subsection (6)~~
310 ~~shall not apply until the conditions of paragraph (d) are met.~~
311 ~~(d) Beginning July 1 of the fiscal year following the date~~
312 ~~on which a taxpayer's surcharge offset equals or exceeds the~~
313 ~~total amount of surcharge remitted by such taxpayer under~~
314 ~~paragraph (a), and each year thereafter, the excise tax rate~~
315 ~~levied on such taxpayer shall be adjusted as provided in~~
316 ~~subsection (6). The surcharge offset for each taxpayer is an~~
317 ~~amount calculated by the department equal to the cumulative~~
318 ~~difference between the amount of excise tax that would have been~~
319 ~~collected under subsections (5) and (6) and the excise tax~~
320 ~~collected under subparagraphs (c)1. and 2. from such taxpayer.~~
321 ~~(e) Beginning July 1 of the 2010-2011 fiscal year, the~~
322 ~~proceeds of all taxes, interest, and penalties imposed under~~
323 ~~this section shall be exempt from the general revenue service~~
324 ~~charge provided in s. 215.20, and shall be paid into the State~~
325 ~~Treasury as follows:~~
326 ~~1. To the credit of the Conservation and Recreation Lands~~
327 ~~Trust Fund, 21.9 percent.~~
328 ~~2. To the credit of the General Revenue Fund of the state,~~
329 ~~37.1 percent.~~
330 ~~3. For payment to counties in proportion to the number of~~
331 ~~tons of phosphate rock produced from a phosphate rock matrix~~
332 ~~located within such political boundary, 12 percent. The~~

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333 ~~department shall distribute this portion of the proceeds~~
334 ~~annually based on production information reported by the~~
335 ~~producers on the annual returns for the taxable year. Any such~~
336 ~~proceeds received by a county shall be used only for phosphate-~~
337 ~~related expenses.~~
338 ~~4. For payment to counties that have been designated a~~
339 ~~rural area of critical economic concern pursuant to s. 288.0656~~
340 ~~in proportion to the number of tons of phosphate rock produced~~
341 ~~from a phosphate rock matrix located within such political~~
342 ~~boundary, 9.4 percent. The department shall distribute this~~
343 ~~portion of the proceeds annually based on production information~~
344 ~~reported by the producers on the annual returns for the taxable~~
345 ~~year. Payments under this subparagraph shall be made to the~~
346 ~~counties unless the Legislature by special act creates a local~~
347 ~~authority to promote and direct the economic development of the~~
348 ~~county. If such authority exists, payments shall be made to that~~
349 ~~authority.~~
350 ~~5. To the credit of the Nonmandatory Land Reclamation Trust~~
351 ~~Fund, 5.8 percent.~~
352 ~~6. To the credit of the Phosphate Research Trust Fund in~~
353 ~~the Division of Universities of the Department of Education, 5.8~~
354 ~~percent.~~
355 ~~7. To the credit of the Minerals Trust Fund, 8.0 percent.~~
356 (6)(a)~~(f)~~ Beginning July 1 of the 2011-2012 fiscal year,
357 the proceeds of all taxes, interest, and penalties imposed under
358 this section are exempt from the general revenue service charge
359 provided in s. 215.20, and such proceeds shall be paid into the
360 State Treasury as follows:
361 1. To the credit of the Conservation and Recreation Lands

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362 Trust Fund, 25.5 percent.
363 2. To the credit of the General Revenue Fund of the state,
364 35.7 percent.
365 3. For payment to counties in proportion to the number of
366 tons of phosphate rock produced from a phosphate rock matrix
367 located within such political boundary, 12.8 percent. The
368 department shall distribute this portion of the proceeds
369 annually based on production information reported by the
370 producers on the annual returns for the taxable year. Any such
371 proceeds received by a county shall be used only for phosphate-
372 related expenses.
373 4. For payment to counties that have been designated as a
374 rural area of critical economic concern pursuant to s. 288.0656
375 in proportion to the number of tons of phosphate rock produced
376 from a phosphate rock matrix located within such political
377 boundary, 10.0 percent. The department shall distribute this
378 portion of the proceeds annually based on production information
379 reported by the producers on the annual returns for the taxable
380 year. Payments under this subparagraph shall be made to the
381 counties unless the Legislature by special act creates a local
382 authority to promote and direct the economic development of the
383 county. If such authority exists, payments shall be made to that
384 authority.
385 5. To the credit of the Nonmandatory Land Reclamation Trust
386 Fund, 6.2 percent.
387 6. To the credit of the Phosphate Research Trust Fund in
388 the Division of Universities of the Department of Education, 6.2
389 percent.
390 7. To the credit of the Minerals Trust Fund, 3.6 percent.

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391 (b) Notwithstanding paragraph (a), from January 1, 2015,
392 until December 31, 2022, the proceeds of all taxes, interest,
393 and penalties imposed under this section are exempt from the
394 general revenue service charge provided in s. 215.20, and such
395 proceeds shall be paid to the State Treasury as follows:
396 1. To the credit of the Conservation and Recreation Lands
397 Trust Fund, 22.8 percent.
398 2. To the credit of the General Revenue Fund of the state,
399 31.9 percent.
400 3. For payment to counties pursuant to subparagraph (a)3.,
401 11.5 percent.
402 4. For payment to counties pursuant to subparagraph (a)4.,
403 8.9 percent.
404 5. To the credit of the Nonmandatory Land Reclamation Trust
405 Fund, 16.1 percent.
406 6. To the credit of the Phosphate Research Trust Fund in
407 the Division of Universities of the Department of Education, 5.6
408 percent.
409 7. To the credit of the Minerals Trust Fund, 3.2 percent.
410 (c) ~~(g)~~ For purposes of this section, "phosphate-related
411 expenses" means those expenses that provide for infrastructure
412 or services in support of the phosphate industry, reclamation or
413 restoration of phosphate lands, community infrastructure on such
414 reclaimed lands, and similar expenses directly related to
415 support of the industry.
416 Section 6. Paragraph (b) of subsection (1) of section
417 211.02, Florida Statutes, is amended, present subsections (4)
418 and (5) of that section are renumbered as subsections (5) and
419 (6), respectively, and a new subsection (4) is added to that

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420 section, to read:
421 211.02 Oil production tax; basis and rate of tax; tertiary
422 oil and mature field recovery oil.—An excise tax is hereby
423 levied upon every person who severs oil in the state for sale,
424 transport, storage, profit, or commercial use. Except as
425 otherwise provided in this part, the tax is levied on the basis
426 of the entire production of oil in this state, including any
427 royalty interest. Such tax shall accrue at the time the oil is
428 severed and shall be a lien on production regardless of the
429 place of sale, to whom sold, or by whom used, and regardless of
430 the fact that delivery of the oil may be made outside the state.
431 (1) The amount of tax shall be measured by the value of the
432 oil produced and saved or sold during a month. The value of oil
433 shall be taxed at the following rates:
434 (b) Tertiary oil and mature field recovery oil:
435 1. One percent of the gross value of oil on the value of
436 oil $60 dollars and below;
437 2. Seven percent of the gross value of oil on the value of
438 oil above $60 and below $80; and
439 3. Nine percent of the gross value of oil on the value of
440 oil $80 and above.
441 (4) As used in this section, the term "mature field
442 recovery oil" means the barrels of oil recovered from new wells
443 that begin production after July 1, 2012, in fields that were
444 discovered prior to 1981.
445 Section 7. Subsection (2) of section 211.06, Florida
446 Statutes, is amended to read:
447 211.06 Oil and Gas Tax Trust Fund; distribution of tax
448 proceeds.—All taxes, interest, and penalties imposed under this

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449 part shall be collected by the department and placed in a
450 special fund designated the "Oil and Gas Tax Trust Fund."
451 (2) ~~Beginning July 1, 1995,~~ The remaining proceeds in the
452 Oil and Gas Tax Trust Fund shall be distributed monthly by the
453 department and shall be paid into the State Treasury as follows:
454 (a) To the credit of the General Revenue Fund of the state:
455 1. Seventy-five percent of the proceeds from the oil
456 production tax imposed under s. 211.02(1)(c).
457 2. Sixty-three ~~Sixty-seven~~ and one-half percent of the
458 proceeds from the tax on small well oil, ~~and~~ tertiary oil, and
459 mature field recovery oil imposed under s. 211.02(1)(a) and (b).
460 3. Sixty-seven and one-half percent of the proceeds from
461 the tax on gas imposed under s. 211.025.
462 4. Sixty-seven and one-half percent of the proceeds of the
463 tax on sulfur imposed under s. 211.026.
464 (b) To the credit of the general revenue fund of the board
465 of county commissioners of the county where produced, subject to
466 the service charge imposed under chapter 215:
467 1. Twelve and one-half percent of the proceeds from the tax
468 on oil imposed under s. 211.02(1)(c).
469 2. Twenty percent of the proceeds from the tax on small
470 well oil, ~~and~~ tertiary oil, and mature field recovery oil
471 imposed under s. 211.02(1)(a) and (b).
472 3. Twenty percent of the proceeds from the tax on gas
473 imposed under s. 211.025.
474 4. Twenty percent of the proceeds from the tax on sulfur
475 imposed under s. 211.026.
476 (c) To the credit of the Minerals Trust Fund:
477 1. Twelve and one-half percent of the proceeds from the tax

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478 on oil imposed under s. 211.02(1)(c).
479 2. Sixteen ~~Twelve~~ and one-half percent of the proceeds from
480 the tax on small well oil, ~~and~~ tertiary oil, and mature field
481 recovery oil imposed under s. 211.02(1)(a) and (b).
482 3. Twelve and one-half percent of the proceeds from the tax
483 on gas imposed under s. 211.025.
484 4. Twelve and one-half percent of the proceeds from the tax
485 on sulfur imposed under s. 211.026.
486 Section 8. Effective January 1, 2013, paragraphs (b) and
487 (e) of subsection (5) and paragraphs (ee) and (rr) of subsection
488 (7) of section 212.08, Florida Statutes, are amended, and
489 paragraph (hhh) and (iii) are added to subsection (7) of that
490 section, to read:
491 212.08 Sales, rental, use, consumption, distribution, and
492 storage tax; specified exemptions.—The sale at retail, the
493 rental, the use, the consumption, the distribution, and the
494 storage to be used or consumed in this state of the following
495 are hereby specifically exempt from the tax imposed by this
496 chapter.
497 (5) EXEMPTIONS; ACCOUNT OF USE.—
498 (b) *Machinery and equipment used to increase productive*
499 *output.*—
500 1. Industrial machinery and equipment purchased for
501 exclusive use by a new business in spaceport activities as
502 defined by s. 212.02 or for use in new businesses that
503 manufacture, process, compound, or produce for sale items of
504 tangible personal property at fixed locations are exempt from
505 the tax imposed by this chapter upon an affirmative showing by
506 the taxpayer to the satisfaction of the department that such

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507 items are used in a new business in this state. Such purchases
508 must be made before ~~prior to~~ the date the business first begins
509 its productive operations, and delivery of the purchased item
510 must be made within 12 months after that date.
511 2. Industrial machinery and equipment purchased for
512 exclusive use by an expanding facility which is engaged in
513 spaceport activities as defined by s. 212.02 or for use in
514 expanding manufacturing facilities or plant units which
515 manufacture, process, compound, or produce for sale items of
516 tangible personal property at fixed locations in this state are
517 exempt from any amount of tax imposed by this chapter upon an
518 affirmative showing by the taxpayer to the satisfaction of the
519 department that such items are used to increase the productive
520 output of such expanded facility or business by not less than 5
521 ~~10~~ percent.
522 3.a. To receive an exemption provided by subparagraph 1. or
523 subparagraph 2., a qualifying business entity shall apply to the
524 department for a temporary tax exemption permit. The application
525 shall state that a new business exemption or expanded business
526 exemption is being sought. Upon a tentative affirmative
527 determination by the department pursuant to subparagraph 1. or
528 subparagraph 2., the department shall issue such permit.
529 b. The applicant shall maintain all necessary books and
530 records to support the exemption. Upon completion of purchases
531 of qualified machinery and equipment pursuant to subparagraph 1.
532 or subparagraph 2., the temporary tax permit shall be delivered
533 to the department or returned to the department by certified or
534 registered mail.
535 c. If, in a subsequent audit conducted by the department,

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536 it is determined that the machinery and equipment purchased as
537 exempt under subparagraph 1. or subparagraph 2. did not meet the
538 criteria mandated by this paragraph or if commencement of
539 production did not occur, the amount of taxes exempted at the
540 time of purchase shall immediately be due and payable to the
541 department by the business entity, together with the appropriate
542 interest and penalty, computed from the date of purchase, in the
543 manner prescribed by this chapter.
544 d. If a qualifying business entity fails to apply for a
545 temporary exemption permit or if the tentative determination by
546 the department required to obtain a temporary exemption permit
547 is negative, a qualifying business entity shall receive the
548 exemption provided in subparagraph 1. or subparagraph 2. through
549 a refund of previously paid taxes. No refund may be made for
550 such taxes unless the criteria mandated by subparagraph 1. or
551 subparagraph 2. have been met and commencement of production has
552 occurred.
553 4. The department shall adopt rules governing applications
554 for, issuance of, and the form of temporary tax exemption
555 permits; provisions for recapture of taxes; and the manner and
556 form of refund applications, and may establish guidelines as to
557 the requisites for an affirmative showing of increased
558 productive output, commencement of production, and qualification
559 for exemption.
560 5. The exemptions provided in subparagraphs 1. and 2. do
561 not apply to machinery or equipment purchased or used by
562 electric utility companies, communications companies, oil or gas
563 exploration or production operations, publishing firms that do
564 not export at least 50 percent of their finished product out of

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565 the state, any firm subject to regulation by the Division of
566 Hotels and Restaurants of the Department of Business and
567 Professional Regulation, or any firm that does not manufacture,
568 process, compound, or produce for sale items of tangible
569 personal property or that does not use such machinery and
570 equipment in spaceport activities as required by this paragraph.
571 The exemptions provided in subparagraphs 1. and 2. shall apply
572 to machinery and equipment purchased for use in phosphate or
573 other solid minerals severance, mining, or processing
574 operations.
575 6. For the purposes of the exemptions provided in
576 subparagraphs 1. and 2., these terms have the following
577 meanings:
578 a. “Industrial machinery and equipment” means tangible
579 personal property or other property that has a depreciable life
580 of 3 years or more and that is used as an integral part in the
581 manufacturing, processing, compounding, or production of
582 tangible personal property for sale or is exclusively used in
583 spaceport activities. A building and its structural components
584 are not industrial machinery and equipment unless the building
585 or structural component is so closely related to the industrial
586 machinery and equipment that it houses or supports that the
587 building or structural component can be expected to be replaced
588 when the machinery and equipment are replaced. Heating and air-
589 conditioning systems are not industrial machinery and equipment
590 unless the sole justification for their installation is to meet
591 the requirements of the production process, even though the
592 system may provide incidental comfort to employees or serve, to
593 an insubstantial degree, nonproduction activities. The term

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594 includes parts and accessories only to the extent that the
595 exemption thereof is consistent with the provisions of this
596 paragraph.
597 b. “Productive output” means the number of units actually
598 produced by a single plant, operation, or product line in a
599 single continuous 12-month period, irrespective of sales.
600 Increases in productive output shall be measured by the output
601 for 12 continuous months selected by the expanding business
602 after ~~following the~~ completion of the installation of such
603 machinery or equipment over the output for the 12 continuous
604 months immediately preceding such installation. However, in no
605 case may such time period begin later than 2 years after
606 ~~following the~~ completion of the installation of the new
607 machinery and equipment. The units used to measure productive
608 output shall be physically comparable between the two periods,
609 irrespective of sales.
610 (e) *Gas or electricity used for certain agricultural*
611 *purposes.*—
612 1. Butane gas, propane gas, natural gas, and all other
613 forms of liquefied petroleum gases are exempt from the tax
614 imposed by this chapter if used in any tractor, vehicle, or
615 other farm equipment which is used exclusively on a farm or for
616 processing farm products on the farm and no part of which gas is
617 used in any vehicle or equipment driven or operated on the
618 public highways of this state. This restriction does not apply
619 to the movement of farm vehicles or farm equipment between
620 farms. The transporting of bees by water and the operating of
621 equipment used in the apiary of a beekeeper is also deemed an
622 exempt use.

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623 2. Electricity used directly or indirectly for production, packing, or processing of agricultural products on the farm, or used directly or indirectly in a packinghouse, is exempt from the tax imposed by this chapter. As used in this subsection, the term "packinghouse" means any building or structure where fruits, vegetables, or meat from cattle or hogs are packed or otherwise prepared for market or shipment in fresh form for wholesale distribution. The exemption does not apply to electricity used in buildings or structures where agricultural products are sold at retail. This exemption applies only if the electricity used for the exempt purposes is separately metered. If the electricity is not separately metered, it is conclusively presumed that some portion of the electricity is used for a nonexempt purpose, and all of the electricity used for such purposes is taxable.

638 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any entity by this chapter do not inure to any transaction that is otherwise taxable under this chapter when payment is made by a representative or employee of the entity by any means, including, but not limited to, cash, check, or credit card, even when that representative or employee is subsequently reimbursed by the entity. In addition, exemptions provided to any entity by this subsection do not inure to any transaction that is otherwise taxable under this chapter unless the entity has obtained a sales tax exemption certificate from the department or the entity obtains or provides other documentation as required by the department. Eligible purchases or leases made with such a certificate must be in strict compliance with this subsection and departmental rules, and any person who makes an

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652 exempt purchase with a certificate that is not in strict
653 compliance with this subsection and the rules is liable for and
654 shall pay the tax. The department may adopt rules to administer
655 this subsection.
656 (ee) *Aircraft repair and maintenance labor charges.*—There
657 shall be exempt from the tax imposed by this chapter all labor
658 charges for the repair and maintenance of qualified aircraft,
659 aircraft of more than 2,000 ~~15,000~~ pounds maximum certified
660 takeoff weight, and rotary wing aircraft of more than 10,000
661 pounds maximum certified takeoff weight. Except as otherwise
662 provided in this chapter, charges for parts and equipment
663 furnished in connection with such labor charges are taxable.
664 (rr) *Equipment used in aircraft repair and maintenance.*—
665 There shall be exempt from the tax imposed by this chapter
666 replacement engines, parts, and equipment used in the repair or
667 maintenance of qualified aircraft, aircraft of more than 2,000
668 ~~15,000~~ pounds maximum certified takeoff weight, and rotary wing
669 aircraft of more than 10,300 pounds maximum certified takeoff
670 weight, when such parts or equipment are installed on such
671 aircraft that is being repaired or maintained in this state.
672 (hhh) *Items used in manufacturing and fabricating aircraft*
673 *and gas turbine engines.*—Chemicals, machinery, parts, and
674 equipment used and consumed in the manufacture or fabrication of
675 aircraft engines and gas turbine engines, including cores,
676 electrical discharge machining supplies, brass electrodes,
677 ceramic guides, reamers, grinding and deburring wheels, Norton
678 vortex wheels, argon, nitrogen, helium, fluid abrasive cutters,
679 solvents and soaps, boroscopes, penetrants, patterns, dies, and
680 molds consumed in the production of castings are exempt from the

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681 tax imposed by this chapter.
682 (iii) *Accessible taxicabs.*—The sale or lease of accessible
683 taxicabs is exempt from the tax imposed by this chapter. As used
684 in this paragraph, the term "accessible taxicab" means a
685 chauffer-driven taxi, limousine, sedan, van, or other passenger
686 vehicle for which an operator is hired to use for the
687 transportation of persons for compensation; which transports
688 eight passengers or fewer; is equipped with a lift or ramp
689 designed specifically to transport physically disabled persons
690 or contains any other device designed to permit access to, and
691 enable the transportation of, physically disabled persons,
692 including persons who use wheelchairs, motorized wheelchairs, or
693 similar mobility aids; which complies with the accessibility
694 requirements of the Americans with Disabilities Act of 1990, 49
695 C.F.R. ss. 38.23, 38.25, and 38.31, as amended, regardless of
696 whether such requirements would apply under federal law; and
697 meets all applicable federal motor vehicle safety standards and
698 regulations adopted thereunder. If the lift or ramp or any other
699 device is installed through an aftermarket conversion of a stock
700 vehicle, only the value of the conversion is exempt from the tax
701 imposed by this chapter.
702 Section 9. Subsection (5) of section 212.097, Florida
703 Statutes, is amended to read:
704 212.097 Urban High-Crime Area Job Tax Credit Program.—
705 (5) To be eligible for a tax credit under subsection (3),
706 the number of qualified employees employed 1 year before ~~prior~~
707 ~~to~~ the application date must be no lower than the number of
708 qualified employees on January 1, 2009, or on the application
709 date on which a credit under this section was based for any

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710 previous application, including an application under subsection
711 (2), whichever occurs later.
712 Section 10. Effective January 1, 2013, and applying to tax
713 years beginning on or after January 1, 2013, subsection (1) of
714 section 220.14, Florida Statutes, is amended to read:
715 220.14 Exemption.—
716 (1) In computing a taxpayer's liability for tax under this
717 code, there shall be exempt from the tax $50,000 ~~$25,000~~ of net
718 income as defined in s. 220.12 or such lesser amount as will,
719 without increasing the taxpayer's federal income tax liability,
720 provide the state with an amount under this code which is equal
721 to the maximum federal income tax credit which may be available
722 from time to time under federal law.
723 Section 11. Effective January 1, 2013, and applying to tax
724 years beginning on or after January 1, 2013, subsection (3) of
725 section 220.63, Florida Statutes, is amended to read:
726 220.63 Franchise tax imposed on banks and savings
727 associations.—
728 (3) For purposes of this part, the franchise tax base shall
729 be adjusted federal income, as defined in s. 220.13, apportioned
730 to this state, plus nonbusiness income allocated to this state
731 pursuant to s. 220.16, less the deduction allowed in subsection
732 (5) and less $50,000 ~~$25,000~~.
733 Section 12. Paragraphs (b), (d), and (f) of subsection (1),
734 paragraph (b) of subsection (4), and subsections (7) and (11) of
735 section 288.1254, Florida Statutes, are amended, present
736 paragraphs (c) through (o) of subsection (1) of that section are
737 redesignated as paragraphs (d) through (p), respectively, and
738 new paragraphs (c) and (q) are added to that subsection, to

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739 read:
740 288.1254 Entertainment industry financial incentive
741 program.—
742 (1) DEFINITIONS.—As used in this section, the term:
743 (b) "Digital media project" means a production of
744 interactive entertainment that is produced for distribution in
745 commercial or educational markets. The term includes a video
746 game or production intended for Internet or wireless
747 distribution, an interactive website, digital animation, and
748 visual effects, including, but not limited to, three-dimensional
749 movie productions and movie conversions. The term does not
750 include a production that contains ~~obscene~~ content that is
751 obscene as defined in s. 847.001~~(10)~~.
752 (c) "High-impact digital media project" means a digital
753 media project that has qualified expenditures greater than $4.5
754 million.
755 (e)~~(d)~~ "Off-season certified production" means a feature
756 film, independent film, or television series or pilot that ~~which~~
757 films 75 percent or more of its principal photography days from
758 June 1 through November 30.
759 (g)~~(f)~~ "Production" means a theatrical or direct-to-video
760 motion picture; a made-for-television motion picture; visual
761 effects or digital animation sequences produced in conjunction
762 with a motion picture; a commercial; a music video; an
763 industrial or educational film; an infomercial; a documentary
764 film; a television pilot program; a presentation for a
765 television pilot program; a television series, including, but
766 not limited to, a drama, a reality show, a comedy, a soap opera,
767 a telenovela, a game show, an awards show, or a miniseries

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768 production; or a digital media project by the entertainment
769 industry. One season of a television series is considered one
770 production. The term does not include a weather or market
771 program; a sporting event or a sporting event broadcast; ~~a~~
772 ~~sports show;~~ a gala; a production that solicits funds; a home
773 shopping program; a political program; a political documentary;
774 political advertising; a gambling-related project or production;
775 a concert production; or a local, regional, or Internet-
776 distributed-only news show or~~,~~ current-events show; a sports
777 news or sports recap show; a~~,~~ pornographic production;~~,~~ or any
778 production deemed obscene under chapter 847 ~~current-affairs~~
779 ~~show~~. A production may be produced on or by film, tape, or
780 otherwise by means of a motion picture camera; electronic camera
781 or device; tape device; computer; any combination of the
782 foregoing; or any other means, method, or device.
783 (q) "Interactive website" means a website or group of
784 websites that includes interactive and downloadable content, and
785 creates 25 new Florida full-time equivalent positions operating
786 from a principal place of business located within Florida. An
787 interactive website or group of websites must provide
788 documentation that those jobs were created to the Office of Film
789 and Entertainment prior to the award of tax credits. Each
790 subsequent program application must provide proof that 25
791 Florida full-time equivalent positions are maintained.
792 (4) TAX CREDIT ELIGIBILITY; TAX CREDIT AWARDS; QUEUES;
793 ELECTION AND DISTRIBUTION; CARRYFORWARD; CONSOLIDATED RETURNS;
794 PARTNERSHIP AND NONCORPORATE DISTRIBUTIONS; MERGERS AND
795 ACQUISITIONS.—
796 (b) *Tax credit eligibility.*—

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797 1. General production queue.—Ninety-four percent of tax
798 credits authorized pursuant to subsection (6) in any state
799 fiscal year must be dedicated to the general production queue.
800 The general production queue consists of all qualified
801 productions other than those eligible for the commercial and
802 music video queue or the independent and emerging media
803 production queue. A qualified production that demonstrates a
804 minimum of $625,000 in qualified expenditures is eligible for
805 tax credits equal to 20 percent of its actual qualified
806 expenditures, up to a maximum of $8 million. A qualified
807 production that incurs qualified expenditures during multiple
808 state fiscal years may combine those expenditures to satisfy the
809 $625,000 minimum threshold.
810 a. An off-season certified production that is a feature
811 film, independent film, or television series or pilot is
812 eligible for an additional 5 percent ~~5-percent~~ tax credit on
813 actual qualified expenditures. An off-season certified
814 production that does not complete 75 percent of principal
815 photography due to a disruption caused by a hurricane or
816 tropical storm may not be disqualified from eligibility for the
817 additional 5 percent ~~5-percent~~ credit as a result of the
818 disruption.
819 b. If more than 45 ~~25~~ percent of the sum of total tax
820 credits awarded to productions initially certified after April
821 ~~July~~ 1, 2012 ~~2010~~, and total tax credits certified after April
822 1, 2012, but not yet awarded, ~~to productions currently in this~~
823 ~~state~~ has been awarded for high-impact television series, then
824 no high-impact television series ~~or pilot~~ shall be eligible for
825 tax credits under this subparagraph. Tax credits certified for a

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826 high-impact television series prior to the percentage threshold
827 in this sub-subparagraph being reached may not be awarded after
828 the threshold has been reached.
829 ~~c. The calculations required by this sub-subparagraph shall~~
830 ~~use only credits available to be certified and awarded on or~~
831 ~~after July 1, 2011.~~
832 ~~(I) If the provisions of sub-subparagraph b. are not~~
833 ~~applicable and less than 25 percent of the sum of the total tax~~
834 ~~credits awarded to productions and the total tax credits~~
835 ~~certified, but not yet awarded, to productions currently in this~~
836 ~~state has been to high-impact television series, any qualified~~
837 ~~high-impact television series shall be allowed first position in~~
838 ~~this queue for tax credit awards not yet certified.~~
839 ~~(II) If less than 20 percent of the sum of the total tax~~
840 ~~credits awarded to productions and the total tax credits~~
841 ~~certified, but not yet awarded, to productions currently in this~~
842 ~~state has been to digital media projects, any digital media~~
843 ~~project with qualified expenditures of greater than $4,500,000~~
844 ~~shall be allowed first position in this queue for tax credit~~
845 ~~awards not yet certified.~~
846 c.~~(III)~~ Subject to sub-subparagraph b., first priority in
847 the queue for tax credit awards not yet certified shall be given
848 to high-impact television series and high-impact digital media
849 projects. For the purposes of determining priority ~~position~~
850 between a high-impact television series ~~allowed first position~~
851 and a high-impact digital media project ~~allowed first position~~
852 ~~under this sub-subparagraph~~, the first position must go to the
853 first application received. Thereafter, priority shall be
854 determined by alternating between a high-impact television

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855 series and a high-impact digital media project ~~tax credits shall~~
856 ~~be awarded~~ on a first-come, first-served basis. However, if the
857 Office of Film and Entertainment receives an application for a
858 high-impact television series or high-impact digital media
859 project that would be certified but for the alternating
860 priority, the office may certify the project as being in the
861 priority position if an application that would normally be the
862 priority position is not received within 5 business days.
863 d. A qualified production for which ~~that incurs~~ at least 67
864 ~~85~~ percent of its principal photography days occur ~~qualified~~
865 ~~expenditures~~ within a region designated as an underutilized
866 region at the time that the production is certified is eligible
867 for an additional 5 percent ~~5-percent~~ tax credit.
868 e. A ~~Any~~ qualified production that employs students
869 enrolled full-time in a film and entertainment-related or
870 digital media-related course of study at an institution of
871 higher education in this state is eligible for an additional 15
872 percent ~~15-percent~~ tax credit on qualified expenditures that are
873 wages, salaries, or other compensation paid to such students.
874 The additional 15 percent ~~15-percent~~ tax credit is ~~shall~~ also ~~be~~
875 applicable to persons hired within 12 months after ~~of~~ graduating
876 from a film and entertainment-related or digital media-related
877 course of study at an institution of higher education in this
878 state. The additional 15 percent ~~15-percent~~ tax credit applies
879 ~~shall apply~~ to qualified expenditures that are wages, salaries,
880 or other compensation paid to such recent graduates for 1 year
881 after ~~from~~ the date of hiring.
882 f. A qualified production for which 50 percent or more of
883 its principal photography occurs at a qualified production

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884 facility, or a qualified digital media project or the digital
885 animation component of a qualified production for which 50
886 percent or more of the project's or component's qualified
887 expenditures are related to a qualified digital media production
888 facility, is ~~shall be~~ eligible for an additional 5 percent ~~5-~~
889 ~~percent~~ tax credit on actual qualified expenditures for
890 production activity at that facility.
891 g. A ~~No~~ qualified production is not ~~shall be~~ eligible for
892 tax credits provided under this paragraph totaling more than 30
893 percent of its actual qualified expenses.
894 2. Commercial and music video queue.—Three percent of tax
895 credits authorized pursuant to subsection (6) in any state
896 fiscal year must be dedicated to the commercial and music video
897 queue. A qualified production company that produces national or
898 regional commercials or music videos may be eligible for a tax
899 credit award if it demonstrates a minimum of $100,000 in
900 qualified expenditures per national or regional commercial or
901 music video and exceeds a combined threshold of $500,000 after
902 combining actual qualified expenditures from qualified
903 commercials and music videos during a single state fiscal year.
904 After a qualified production company that produces commercials,
905 music videos, or both reaches the threshold of $500,000, it is
906 eligible to apply for certification for a tax credit award. The
907 maximum credit award shall be equal to 20 percent of its actual
908 qualified expenditures up to a maximum of $500,000. If there is
909 a surplus at the end of a fiscal year after the Office of Film
910 and Entertainment certifies and determines the tax credits for
911 all qualified commercial and video projects, such surplus tax
912 credits shall be carried forward to the following fiscal year

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913 and are ~~be~~ available to any eligible qualified productions under
914 the general production queue.
915 3. Independent and emerging media production queue.—Three
916 percent of tax credits authorized pursuant to subsection (6) in
917 any state fiscal year must be dedicated to the independent and
918 emerging media production queue. This queue is intended to
919 encourage ~~Florida~~ independent film and emerging media production
920 in this state. Any qualified production, excluding commercials,
921 infomercials, or music videos, which ~~that~~ demonstrates at least
922 $100,000, but not more than $625,000, in total qualified
923 expenditures is eligible for tax credits equal to 20 percent of
924 its actual qualified expenditures. If a surplus exists at the
925 end of a fiscal year after the Office of Film and Entertainment
926 certifies and determines the tax credits for all qualified
927 independent and emerging media production projects, such surplus
928 tax credits shall be carried forward to the following fiscal
929 year and are ~~be~~ available to any eligible qualified productions
930 under the general production queue.
931 4. Family-friendly productions.—A certified theatrical or
932 direct-to-video motion picture production or video game
933 determined by the Commissioner of Film and Entertainment, with
934 the advice of the Florida Film and Entertainment Advisory
935 Council, to be family-friendly, based on ~~the~~ review of the
936 script and ~~the~~ review of the final release version, is eligible
937 for an additional tax credit equal to 5 percent of its actual
938 qualified expenditures. Family-friendly productions are those
939 that have cross-generational appeal; would be considered
940 suitable for viewing by children age 5 or older; are appropriate
941 in theme, content, and language for a broad family audience;

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942 embody a responsible resolution of issues; and do not exhibit or
943 imply any act of smoking, sex, nudity, or vulgar or profane
944 language.
945 (7) ANNUAL ALLOCATION OF TAX CREDITS.—
946 (a) The aggregate amount of the tax credits that may be
947 certified pursuant to paragraph (3)(d) may not exceed:
948 1. For fiscal year 2010-2011, $53.5 million.
949 2. For fiscal year 2011-2012, $74.5 million.
950 3. For fiscal years 2012-2013, 2013-2014, ~~and~~ 2014-2015,
951 and 2015-2016, $42 million per fiscal year.
952 (b) Any portion of the maximum amount of tax credits
953 established per fiscal year in paragraph (a) that is not
954 certified as of the end of a fiscal year shall be carried
955 forward and made available for certification during the
956 following 2 fiscal years in addition to the amounts available
957 for certification under paragraph (a) for those fiscal years.
958 (c) Upon approval of the final tax credit award amount
959 pursuant to subparagraph (3)(f)2., an amount equal to the
960 difference between the maximum tax credit award amount
961 previously certified under paragraph (3)(d) and the approved
962 final tax credit award amount shall immediately be available for
963 recertification during the current and following fiscal years in
964 addition to the amounts available for certification under
965 paragraph (a) for those fiscal years.
966 (d) If, during a fiscal year, the total amount of credits
967 applied for, pursuant to paragraph (3)(a), exceeds the amount of
968 credits available for certification in that fiscal year, such
969 excess shall be treated as having been applied for on the first
970 day of the next fiscal year in which credits remain available

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971 for certification.
972 (11) REPEAL.—This section is repealed July 1, 2016 ~~2015~~,
973 except that:
974 (a) Tax credits certified under paragraph (3)(d) before
975 July 1, 2016 ~~2015~~, may be awarded under paragraph (3)(f) on or
976 after July 1, 2016 ~~2015~~, if the other requirements of this
977 section are met.
978 (b) Tax credits carried forward under paragraph (4)(e)
979 remain valid for the period specified.
980 (c) Subsections (5), (8) and (9) shall remain in effect
981 until July 1, 2021 ~~2020~~.
982 Section 13. Paragraph (c) of subsection (3) of section
983 288.9914, Florida Statutes, is amended to read:
984 288.9914 Certification of qualified investments; investment
985 issuance reporting.—
986 (3) REVIEW.—
987 (c) The department may not approve a cumulative amount of
988 qualified investments that may result in the claim of more than
989 $163.8 ~~$97.5~~ million in tax credits during the existence of the
990 program or more than $33.6 ~~$20~~ million in tax credits in a
991 single state fiscal year. However, the potential for a taxpayer
992 to carry forward an unused tax credit may not be considered in
993 calculating the annual limit.
994 Section 14. Subsection (1) of section 288.9915, Florida
995 Statutes, is amended to read:
996 288.9915 Use of proceeds from qualified investments;
997 recordkeeping.—
998 (1) For the period from the issuance of the qualified
999 investment to the 7th anniversary of such issuance, a qualified

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1000 community development entity may ~~not~~ make cash interest payments
1001 on a long-term debt security that is a qualified investment, but
1002 not in excess of the entity's cumulative operating income as of
1003 the date of the cash interest payment. For purposes of
1004 calculating operating income under this section, the interest
1005 expense on the security is disregarded ~~for 6 years following the~~
1006 ~~issuance of the security~~.
1007 Section 15. Section 290.00729, Florida Statutes, is created
1008 to read:
1009 290.00729 Enterprise zone designation for Charlotte
1010 County.—Charlotte County may apply to the Department of Economic
1011 Opportunity for designation of one enterprise zone encompassing
1012 an area not to exceed 20 square miles within Charlotte County.
1013 The application must be submitted by December 31, 2012, and must
1014 comply with the requirements in s. 290.0055. Notwithstanding s.
1015 290.0065 limiting the total number of enterprise zones
1016 designated and the number of enterprise zones within a
1017 population category, the department may designate one enterprise
1018 zone under this section. The department shall establish the
1019 initial effective date of the enterprise zone designated under
1020 this section.
1021 Section 16. Section 12. Section 290.00731, Florida
1022 Statutes, is created to read:
1023 290.00731 Enterprise zone designation for Citrus County.—
1024 Citrus County may apply to the department for designation of one
1025 enterprise zone for an area within Citrus County. The
1026 application must be submitted by December 31, 2012, and must
1027 comply with the requirements of s. 290.0055. Notwithstanding s.
1028 290.0065 limiting the total number of enterprise zones

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1029 designated and the number of enterprise zones within a
1030 population category, the department may designate one enterprise
1031 zone under this section. The department shall establish the
1032 initial effective date of the enterprise zone designated under
1033 this section.
1034 Section 17. Section 332.08, Florida Statutes, is amended to
1035 read:
1036 332.08 Additional powers.—
1037 (1) In addition to the general powers in ss. 332.01-332.12
1038 conferred and without limitation thereof, a municipality that
1039 ~~which~~ has established or may hereafter establish airports,
1040 restricted landing areas, or other air navigation facilities, or
1041 that ~~which~~ has acquired or set apart or may hereafter acquire or
1042 set apart real property for such purposes, is ~~hereby~~ authorized:
1043 (a) ~~(1)~~ To vest authority for the construction, enlargement,
1044 improvement, maintenance, equipment, operation, and regulation
1045 thereof in an officer, a board or body of such municipality by
1046 ordinance or resolution which shall prescribe the powers and
1047 duties of such officer, board or body. The expense of such
1048 construction, enlargement, improvement, maintenance, equipment,
1049 operation, and regulation shall be a responsibility of the
1050 municipality.
1051 (b) ~~(2)(a)~~ To adopt and amend all needful rules,
1052 regulations, and ordinances for the management, government, and
1053 use of any properties under its control, whether within or
1054 without the territorial limits of the municipality; to appoint
1055 airport guards or police, with full police powers; to fix by
1056 ordinance or resolution, as may be appropriate, penalties for
1057 the violation of said rules, regulations, and ordinances, and

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1058 enforce said penalties in the same manner in which penalties
1059 prescribed by other rules, regulations, and ordinances of the
1060 municipality are enforced.
1061 ~~(b) Provided, where a county operates one or more airports,~~
1062 ~~its regulations for the government thereof shall be by~~
1063 ~~resolution of the board of county commissioners, shall be~~
1064 ~~recorded in the minutes of the board and promulgated by posting~~
1065 ~~a copy at the courthouse and at every such airport for 4~~
1066 ~~consecutive weeks or by publication once a week in a newspaper~~
1067 ~~published in the county for the same period. Such regulations~~
1068 ~~shall be enforced as are the criminal laws. Violation thereof~~
1069 ~~shall be a misdemeanor of the second degree, punishable as~~
1070 ~~provided in s. 775.082 or s. 775.083.~~
1071 (c) ~~(3)~~ To lease for a term not exceeding 30 years such
1072 airports or other air navigation facilities, or real property
1073 acquired or set apart for airport purposes, to private parties,
1074 any municipal or state government or the national government, or
1075 any department of either thereof, for operation; to lease or
1076 assign for a term not exceeding 30 years to private parties, any
1077 municipal or state government or the national government, or any
1078 department of either thereof, for operation or use consistent
1079 with the purposes of ss. 332.01-332.12, space, area,
1080 improvements, or equipment on such airports; to sell any part of
1081 such airports, other air navigation facilities, or real property
1082 to any municipal or state government, or the United States or
1083 any department or instrumentality thereof, for aeronautical
1084 purposes or purposes incidental thereto, and to confer the
1085 privileges of concessions of supplying upon its airports goods,
1086 commodities, things, services, and facilities; provided, that in

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1087 each case in so doing the public is not deprived of its rightful
1088 equal and uniform use thereof.
1089 (d) ~~(4)~~ To sell or lease any property, real or personal,
1090 acquired for airport purposes and belonging to the municipality,
1091 which, in the judgment of its governing body, may not be
1092 required for aeronautic purposes, in accordance with the laws of
1093 this state, or the provisions of the charter of the
1094 municipality, governing the sale or leasing of similar
1095 municipally owned property.
1096 (e) ~~(5)~~ To exercise all powers necessarily incidental to the
1097 exercise of the general and special powers herein granted, and
1098 is specifically authorized to assess and shall assess against
1099 and collect from the owner or operator of each and every
1100 airplane using such airports a sufficient fee or service charge
1101 to cover the cost of the service furnished airplanes using such
1102 airports, including the liquidation of bonds or other
1103 indebtedness for construction and improvements.
1104 (2) If a county operates one or more airports, its
1105 regulations for the governance thereof shall be by resolution of
1106 the board of county commissioners, recorded in the minutes of
1107 the board, and promulgated by posting a copy at the courthouse
1108 and at every such airport for 4 consecutive weeks or by
1109 publication once a week in a newspaper published in the county
1110 for the same period. Such regulations shall be enforced in the
1111 same manner as the criminal laws. Violation thereof is a
1112 misdemeanor of the second degree, punishable as provided in s.
1113 775.082 or s. 775.083.
1114 (3) Notwithstanding any other provision of this section, a
1115 municipality participating in the Federal Aviation

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1116 Administration's Airport Privatization Pilot Program pursuant to
1117 49 U.S.C. s. 47134 may lease or sell an airport or other air
1118 navigation facility or real property, together with improvements
1119 and equipment, acquired or set apart for airport purposes to a
1120 private party under such terms and conditions as negotiated by
1121 the municipality. If state funds were provided to the
1122 municipality pursuant to s. 332.007, the municipality must
1123 obtain approval of the agreement from the Department of
1124 Transportation, which may approve the agreement if it determines
1125 that the state's investment has been adequately considered and
1126 protected consistent with the applicable conditions specified in
1127 49 U.S.C. s. 47134.
1128 Section 18. Section 565.07, Florida Statutes, is amended to
1129 read:
1130 565.07 Sale or consumption of certain distilled spirits
1131 prohibited.—A ~~No~~ distilled spirit greater than 153 proof may not
1132 ~~shall~~ be sold~~, processed,~~ or consumed in the state. However, a
1133 distilled spirit greater than 153 proof may be distilled,
1134 bottled, packaged, or processed for export or sale outside the
1135 state.
1136 Section 19. (1) The tax levied under chapter 212, Florida
1137 Statutes, may not be collected during the period from 12:01 a.m.
1138 on August 3, 2012, through 11:59 p.m. on August 5, 2012, on the
1139 sale of:
1140 (a) Clothing, wallets, or bags, including handbags,
1141 backpacks, fanny packs, and diaper bags, but excluding
1142 briefcases, suitcases, and other garment bags, having a sales
1143 price of $75 or less per item. As used in this paragraph, the
1144 term "clothing" means:

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1145 1. Any article of wearing apparel intended to be worn on or
1146 about the human body, excluding watches, watchbands, jewelry,
1147 umbrellas, or handkerchiefs; and
1148 2. All footwear, excluding skis, swim fins, roller blades,
1149 and skates.
1150 (b) School supplies having a sales price of $15 or less per
1151 item. As used in this paragraph, the term "school supplies"
1152 means pens, pencils, erasers, crayons, notebooks, notebook
1153 filler paper, legal pads, binders, lunch boxes, construction
1154 paper, markers, folders, poster board, composition books, poster
1155 paper, scissors, cellophane tape, glue or paste, rulers,
1156 computer disks, protractors, compasses, and calculators.
1157 (2) The tax exemptions in this section do not apply to
1158 sales within a theme park or entertainment complex as defined in
1159 s. 509.013(9), Florida Statutes, a public lodging establishment
1160 as defined in s. 509.013(4), Florida Statutes, or an airport as
1161 defined in s. 330.27(2), Florida Statutes.
1162 Section 20. For the 2011-2012 fiscal year, the sum of
1163 $226,284 in nonrecurring funds is appropriated from the General
1164 Revenue Fund to the Department of Revenue for purposes of
1165 administering section 19. Funds remaining unexpended or
1166 unencumbered from this appropriation as of June 30, 2012, shall
1167 revert and be reappropriated for the same purpose in the 2012-
1168 2013 fiscal year.
1169 Section 21. (1) The sum of $14,900,000 in nonrecurring
1170 funds is appropriated from the General Revenue Fund to the State
1171 Economic Enhancement and Development Trust Fund for the 2012-
1172 2013 fiscal year.
1173 (2) The sum of $14,900,000 is appropriated from the State

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1174 Economic Enhancement and Development Trust Fund for the 2012-
1175 2013 fiscal year to the Department of Economic Opportunity for
1176 the Qualified Target Industries, Qualified Defense Contractors,
1177 Brownfield Bonus, High Impact Performance Incentive, Quick
1178 Action Closing Fund, Brownfield Redevelopment, Innovation
1179 Incentive programs, and transportation facilities, and only for
1180 projects that meet the eligibility requirements of law. These
1181 funds shall not be released for any other purpose and shall only
1182 be disbursed when projects meet the contracted performance
1183 requirements.
1184 Section 22. (1) The executive director of the Department of
1185 Revenue is authorized, and all conditions are deemed met, to
1186 adopt emergency rules under ss. 120.536(1) and 120.54(4),
1187 Florida Statutes, for the purpose of implementing this act.
1188 (2) Notwithstanding any provision of law, such emergency
1189 rules shall remain in effect for 6 months after the date adopted
1190 and may be renewed during the pendency of procedures to adopt
1191 permanent rules addressing the subject of the emergency rules.
1192 Section 23. Except as otherwise expressly provided in this
1193 act and except for this section, which shall take effect upon
1194 this act becoming a law, this act shall take effect July 1,
1195 2012.
1196
1197 ========== T I T L E A M E N D M E N T ==========
1198 And the title is amended as follows:
1199 Delete everything before the enacting clause
1200 and insert:
1201 A bill to be entitled
1202 An act relating to economic development; amending s.

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1203 196.199, F.S.; providing an exemption from intangible
1204 tax for lessees performing a governmental, municipal,
1205 or public purpose or function; providing that the
1206 exemption from intangible tax applies retroactively to
1207 all governmental leaseholds in existence as of a
1208 certain date; providing that the provision is remedial
1209 in nature and does not create a right to certain
1210 refunds; amending s. 210.20, F.S.; deleting obsolete
1211 provisions; establishing a funding source for the H.
1212 Lee Moffitt Cancer Center and Research Institute from
1213 a portion of the cigarette tax collections; directing
1214 the purposes for which such funds may be used;
1215 establishing a funding source for the Department of
1216 Health from a portion of the cigarette tax collections
1217 to establish grants and undertake other activities in
1218 conjunction with the Sanford-Burnham Medical Research
1219 Institute to further biomedical research; directing
1220 the purposes for which such funds may be used;
1221 amending s. 210.201, F.S.; establishing the purposes
1222 for which funding to the H. Lee Moffitt Cancer Center
1223 and Research Institute may be used; amending s.
1224 211.3103, F.S.; revising the excise tax rates levied
1225 upon each ton of phosphate rock severed; specifying
1226 the period during which the rates apply; revising the
1227 distribution of the revenues received; deleting
1228 obsolete provisions; amending s. 211.02, F.S.;
1229 defining the term “mature field recovery oil” and
1230 applying to such oil the tiered severance tax rates
1231 applicable to tertiary oil; amending s. 211.06, F.S.;

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1232 revising the distribution of certain proceeds from the
1233 Oil and Gas Tax Trust Fund; amending s. 212.08, F.S.;
1234 providing an exemption from the tax on sales, use, and
1235 other transactions for electricity used by
1236 packinghouses; defining the term “packinghouse”;
1237 expanding exemptions from the sales and use tax on
1238 labor, parts, and equipment used in repairs of certain
1239 aircraft; exempting certain items used to manufacture,
1240 produce, or modify aircraft and gas turbine engines
1241 and parts from the tax on sales, use, and other
1242 transactions; revising a condition for an exemption
1243 for machinery and equipment; providing an exemption
1244 from the tax on sales, use, and other transactions for
1245 the sale or lease of accessible taxicabs; defining the
1246 term “accessible taxicab”; amending s. 212.097, F.S.;
1247 revising the eligibility criteria for tax credits
1248 under the Urban High-Crime Area Job Tax Credit
1249 Program; amending s. 220.14, F.S.; increasing the
1250 amount of income that is exempt from the corporate
1251 income tax; amending s. 220.63, F.S.; increasing the
1252 amount of income that is exempt from the franchise tax
1253 imposed on banks and savings associations; amending s.
1254 288.1254, F.S.; redefining the terms “digital media
1255 project,” “off-season certified production,” and
1256 “production”; defining the terms “high-impact digital
1257 media project” and “interactive website”; revising
1258 provisions limiting the amount of tax credits for
1259 high-impact television series and digital media
1260 productions; providing criteria for determining

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1261 priority for tax credits that have not yet been
1262 certified; reducing the required percent of certain
1263 production components necessary to qualify for
1264 additional credits; authorizing credit allocations for
1265 the 2015-2016 fiscal year; extending program repeal
1266 provisions by 1 year; amending s. 288.9914, F.S.;
1267 revising limits on tax credits that may be claimed by
1268 qualified community development entities under the
1269 program; amending s. 288.9915, F.S.; revising
1270 restrictions on a qualified community development
1271 entity's making of cash interest payments on certain
1272 long-term debt securities; creating s. 290.00729,
1273 F.S.; authorizing Charlotte County to apply to the
1274 Department of Economic Opportunity for designation of
1275 an enterprise zone; providing application
1276 requirements; authorizing the Department of Economic
1277 Opportunity to designate an enterprise zone in
1278 Charlotte County; requiring that the Department of
1279 Economic Opportunity establish the initial effective
1280 date for the enterprise zone; creating s. 290.00731,
1281 F.S.; authorizing Citrus County to apply to the
1282 Department of Economic Opportunity for designation of
1283 an enterprise zone; providing an application deadline
1284 and requirements; authorizing the Department of
1285 Economic Opportunity to designate an enterprise zone
1286 in Citrus County; requiring the Department of Economic
1287 Opportunity to establish the effective date of the
1288 enterprise zone; amending s. 332.08, F.S.; authorizing
1289 a municipality participating in a federal airport

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1290 privatization pilot program to lease or sell to a
1291 private party an airport or other air navigation
1292 facility or certain real property, improvements, and
1293 equipment; requiring approval by the Department of
1294 Transportation of the sale or lease agreement under
1295 certain circumstances; providing criteria for
1296 department approval; amending s. 565.07, F.S.;
1297 providing that a distilled spirit greater than 153
1298 proof may be distilled, bottled, packaged, or
1299 processed for export or sale outside the state;
1300 creating provisions specifying a period during this
1301 year when the sale of clothing, wallets, bags, and
1302 school supplies are exempt from the tax on sales;
1303 providing definitions; providing exceptions; providing
1304 an appropriation to the Department of Revenue;
1305 providing an appropriation to the State Economic
1306 Enhancement and Development Trust Fund and subsequent
1307 appropriation from the trust fund to the Department of
1308 Economic Opportunity to fund economic development
1309 programs for the 2012-2013 fiscal year; authorizing
1310 the Department of Revenue to adopt emergency rules;
1311 providing effective dates.

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LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
03/07/2012	.	
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	.	

The Committee on Budget (Bogdanoff) recommended the following:

Senate Amendment to Amendment (401580) (with title amendment)

Between lines 1191 and 1192
insert:
Section 23. This act may be cited as the "Buy Florida Act."
Section 24. Section 283.35, Florida Statutes, is amended to read:
283.35 Preference given printing within the state. ~~Every agency shall give preference to vendors located within the state~~ When awarding a contract ~~contracts~~ to have materials printed, the agency, university, college, school district, or other political subdivision of this state awarding the contract shall

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14 grant a preference to the lowest responsible and responsive
15 vendor having a principal place of business within this state.
16 The preference shall be 5 percent if the lowest bid is submitted
17 by a vendor whose principal place of business is located outside
18 the state and if the ~~whenever such~~ printing can be performed in
19 this state ~~done at no greater expense than the expense of~~
20 ~~awarding a contract to a vendor located outside the state and~~
21 ~~can be done~~ at a level of quality comparable to that obtainable
22 from the ~~a~~ vendor submitting the lowest bid located outside the
23 state. As used in this section, the term "other political
24 subdivision of this state" does not include counties or
25 municipalities.
26 Section 25. Paragraph (f) of subsection (3) of section
27 287.057, Florida Statutes, is amended to read:
28 287.057 Procurement of commodities or contractual
29 services.—
30 (3) When the purchase price of commodities or contractual
31 services exceeds the threshold amount provided in s. 287.017 for
32 CATEGORY TWO, no purchase of commodities or contractual services
33 may be made without receiving competitive sealed bids,
34 competitive sealed proposals, or competitive sealed replies
35 unless:
36 (f) The following contractual services and commodities are
37 not subject to the competitive-solicitation requirements of this
38 section:
39 1. Artistic services. For the purposes of this subsection,
40 the term "artistic services" does not include advertising or
41 typesetting. As used in this subparagraph, the term
42 "advertising" means the making of a representation in any form

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43 in connection with a trade, business, craft, or profession in
44 order to promote the supply of commodities or services by the
45 person promoting the commodities or contractual services.
46 2. Academic program reviews if the fee for such services
47 does not exceed $50,000.
48 3. Lectures by individuals.
49 4. Legal services, including attorney, paralegal, expert
50 witness, appraisal, or mediator services.
51 5.a. Health services involving examination, diagnosis,
52 treatment, prevention, medical consultation, or administration.
53 b. Beginning January 1, 2011, health services, including,
54 but not limited to, substance abuse and mental health services,
55 involving examination, diagnosis, treatment, prevention, or
56 medical consultation, when such services are offered to eligible
57 individuals participating in a specific program that qualifies
58 multiple providers and uses a standard payment methodology.
59 Reimbursement of administrative costs for providers of services
60 purchased in this manner shall also be exempt. For purposes of
61 this sub-subparagraph, “providers” means health professionals,
62 health facilities, or organizations that deliver or arrange for
63 the delivery of health services.
64 6. Services provided to persons with mental or physical
65 disabilities by not-for-profit corporations which have obtained
66 exemptions under the provisions of s. 501(c)(3) of the United
67 States Internal Revenue Code or when such services are governed
68 by the provisions of Office of Management and Budget Circular A-
69 122. However, in acquiring such services, the agency shall
70 consider the ability of the vendor, past performance,
71 willingness to meet time requirements, and price.

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72 7. Medicaid services delivered to an eligible Medicaid
73 recipient unless the agency is directed otherwise in law.
74 8. Family placement services.
75 9. Prevention services related to mental health, including
76 drug abuse prevention programs, child abuse prevention programs,
77 and shelters for runaways, operated by not-for-profit
78 corporations. However, in acquiring such services, the agency
79 shall consider the ability of the vendor, past performance,
80 willingness to meet time requirements, and price.
81 10. Training and education services provided to injured
82 employees pursuant to s. 440.491(6).
83 11. Contracts entered into pursuant to s. 337.11.
84 12. Services or commodities provided by governmental
85 agencies.
86 13. Statewide public service announcement programs provided
87 by a Florida statewide nonprofit corporation under s. 501(c)(6)
88 of the Internal Revenue Code, with a guaranteed documented match
89 of at least $3 to $1.
90 Section 26. Section 287.084, Florida Statutes, is amended
91 to read:
92 287.084 Preference to Florida businesses.—
93 (1)(a) When an agency, university, college, ~~county,~~
94 ~~municipality,~~ school district, or other political subdivision of
95 the state is required to make purchases of personal property
96 through competitive solicitation and the lowest responsible and
97 responsive bid, proposal, or reply is by a vendor whose
98 principal place of business is in a state or political
99 subdivision thereof which grants a preference for the purchase
100 of such personal property to a person whose principal place of

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101 business is in such state, then the agency, university, college
102 ~~county, municipality~~, school district, or other political
103 subdivision of this state shall ~~may~~ award a preference to the
104 lowest responsible and responsive vendor having a principal
105 place of business within this state, which preference is equal
106 to the preference granted by the state or political subdivision
107 thereof in which the lowest responsible and responsive vendor
108 has its principal place of business. In a competitive
109 solicitation in which the lowest bid is submitted by a vendor
110 whose principal place of business is located outside the state
111 and that state does not grant a preference in competitive
112 solicitation to vendors having a principal place of business in
113 that state, the preference to the lowest responsible and
114 responsive vendor having a principal place of business in this
115 state shall be 5 percent.
116 (b) Paragraph (a) ~~However, this section~~ does not apply to
117 transportation projects for which federal aid funds are
118 available.
119 (c) As used in this section, the term "other political
120 subdivision of this state" does not include counties or
121 municipalities.
122 (2) ~~If a solicitation provides for the granting of such~~
123 ~~preference as is provided in this section,~~ A ~~Any~~ vendor whose
124 principal place of business is outside this ~~the~~ state ~~of Florida~~
125 must accompany any written bid, proposal, or reply documents
126 with a written opinion of an attorney at law licensed to
127 practice law in that foreign state, as to the preferences, if
128 any or none, granted by the law of that state to its own
129 business entities whose principal places of business are in that

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130 foreign state in the letting of any or all public contracts.
131 (3)(a) A vendor whose principal place of business is in
132 this state may not be precluded from being an authorized
133 reseller of information technology commodities of a state
134 contractor as long as the vendor demonstrates that it employs an
135 internationally recognized quality management system, such as
136 ISO 9001 or its equivalent, and provides a warranty on the
137 information technology commodities which is, at a minimum, of
138 equal scope and length as that of the contract.
139 (b) This subsection applies to any renewal of any state
140 contract executed on or after July 1, 2012.
141
142 ========== T I T L E A M E N D M E N T ==========
143 And the title is amended as follows:
144 Between lines 1310 and 1311
145 insert:
146 providing a short title; amending s. 283.35, F.S.;
147 requiring an agency, university, college, school
148 district, or other political subdivision of the state
149 to grant a specified preference to a vendor located
150 within the state when awarding a contract for
151 printing; specifying the percentage of preference to
152 be granted; amending s. 287.057, F.S.; providing an
153 exception to the requirement for competitive
154 solicitation of contractual services and commodities
155 for public service announcement programs provided by
156 certain nonprofit corporations; amending s. 287.084,
157 F.S.; requiring, rather than authorizing, an agency,
158 university, college, school district, or other

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159 political subdivision of the state in making purchases
160 of personal property through competitive solicitation
161 to award a preference to the lowest responsible and
162 responsive vendor having a principal place of business
163 within this state under specified circumstances;
164 specifying the percentage of preference to be granted;
165 providing nonapplicability; prohibiting the preclusion
166 of a vendor whose principal place of business is in
167 this state from being an authorized reseller of
168 information technology commodities of state
169 contractors, under certain circumstances;

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LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
03/07/2012	.	
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	.	
	.	

The Committee on Budget (Bennett) recommended the following:

1 **Senate Amendment (with title amendment)**
2
3 Between lines 444 and 445
4 insert:
5 Section 8. Section 287.05712, Florida Statutes, is created
6 to read:
7 287.05712 Public-private partnerships.—
8 (1) DEFINITIONS.—As used in this section, the term:
9 (a) "Affected local jurisdiction" means any county or
10 municipality in which all or a portion of a qualifying project
11 is located.
12 (b) "Appropriating body" means the body responsible for
13 appropriating or authorizing funding to pay for a qualifying

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14 project.
15 (c) "Develop" or "development" means to plan, design,
16 develop, finance, lease, acquire, install, construct, or expand.
17 (d) "Fees" means fees or other charges imposed by the
18 private entity of a qualifying project for use of all or a
19 portion of such qualifying project pursuant to a comprehensive
20 agreement.
21 (e) "Lease payment" means any form of payment, including a
22 land lease, by a public entity to the private entity for the use
23 of a qualifying project.
24 (f) "Material default" means any default by the private
25 entity in the performance of its duties which jeopardizes
26 adequate service to the public from a qualifying project.
27 (g) "Operate" means to finance, maintain, improve, equip,
28 modify, repair, or operate.
29 (h) "Private entity" means any natural person, corporation,
30 general partnership, limited liability company, limited
31 partnership, joint venture, business trust, public benefit
32 corporation, nonprofit entity, or other private business entity.
33 (i) "Proposal" means a detailed proposal accepted by a
34 responsible public entity beyond a conceptual level of review at
35 which issues such as fixing costs, payment schedules, financing,
36 deliverables, and project schedule are defined.
37 (j) "Qualifying project" means any:
38 1. Public-purpose facility or project, including, but not
39 limited to, any ferry, mass transit facility, vehicle parking
40 facility, port facility, power generation facility, fuel supply
41 facility, oil or gas pipeline, medical or nursing care facility,
42 or recreational facility used primarily for events.

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43 2. Building or facility that meets a public purpose and is
44 developed or operated by or for any public entity.
45 3. Improvements, including equipment, of buildings to be
46 principally used by a public entity.
47 4. Water, wastewater, or surface water management facility
48 and other related infrastructure.
49 (k) “Responsible public entity” means any county,
50 municipality, or other political subdivision of the state; any
51 public body politic and corporate; or any regional entity that
52 serves a public purpose and has authority to develop or operate
53 a qualifying project.
54 (l) “Revenues” means all revenues, income, earnings, user
55 fees, lease payments, or other service payments relating to the
56 development or operation of a qualifying project, including, but
57 not limited to, money received as grants or otherwise from the
58 Federal Government, from any public entity, or from any agency
59 or instrumentality of the foregoing in aid of a qualifying
60 project.
61 (m) “Service contract” means a contract entered into
62 between a public entity and the private entity.
63 (n) “Service payments” means payments to the private entity
64 of a qualifying project pursuant to a service contract.
65 (o) “Water or wastewater management facility” means a
66 project for the treatment, storage, disposal, or distribution of
67 water or wastewater.
68 (2) LEGISLATIVE FINDINGS AND INTENT.—The Legislature finds
69 that there is a public need for the construction or upgrade of
70 facilities that are used predominantly for public purposes and
71 that it is in the public’s interest to provide for the

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72 construction or upgrade of such facilities.
73 (a) The Legislature also finds that:
74 1. There is a public need for timely and cost-effective
75 acquisition, design, construction, improvement, renovation,
76 expansion, equipping, maintenance, operation, implementation, or
77 installation of public projects, including educational
78 facilities, water or wastewater management facilities and
79 infrastructure, technology infrastructure, and any other public
80 infrastructure and government facilities within the state which
81 serve a public need and purpose, and that such public need may
82 not be wholly satisfied by existing procurement methods.
83 2. There are inadequate resources to develop new
84 educational facilities, water or wastewater management
85 facilities and infrastructure, technology infrastructure, and
86 other public infrastructure and government facilities for the
87 benefit of residents of this state, and that it has been
88 demonstrated that public-private partnerships can meet these
89 needs by improving the schedule for delivery, lowering the cost,
90 and providing other benefits to the public.
91 3. There are state and federal tax incentives that promote
92 partnerships between public and private entities to develop and
93 operate qualifying projects.
94 4. A procurement under this section serves the public
95 purpose of this section if such action facilitates the timely
96 development or operation of qualifying projects.
97 (b) The Legislature declares that it is the intent of this
98 section to encourage investment in the state by private
99 entities, to facilitate various bond financing mechanisms,
100 private capital, and other funding sources for the development

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101 and operation of qualifying projects, including expansion and
102 acceleration of such financing to meet the public need, and to
103 provide the greatest possible flexibility to public and private
104 entities contracting for the provision of public services.
105 (3) ADOPTION OF GUIDELINES.—
106 (a) Before requesting or considering a proposal for a
107 qualifying project, a responsible public entity shall adopt and
108 make publicly available guidelines that enable the public entity
109 to comply with this section. Such guidelines must be reasonable,
110 encourage competition, and guide the selection of projects under
111 the purview of the public entity.
112 (b) The guidelines must include:
113 1. Opportunities for competition through public notice and
114 the availability of representatives of the responsible public
115 entity to meet with private entities considering a proposal.
116 2. Reasonable criteria for choosing among competing
117 proposals.
118 3. Suggested timelines for selecting proposals and
119 negotiating an interim or comprehensive agreement.
120 4. Authorization for accelerated selection and review and
121 documentation timelines for proposals involving a qualifying
122 project that the responsible public entity deems a priority.
123 5. Procedures for financial review and analysis which, at a
124 minimum, include a cost-benefit analysis, an assessment of
125 opportunity cost, and consideration of the results of all
126 studies and analyses related to the proposed qualifying project.
127 The procedures must also include requirements for disclosing
128 such analysis to the appropriating body for review before the
129 execution of an interim or comprehensive agreement.

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130 6. Consideration of the nonfinancial benefits of a proposed
131 qualifying project.
132 7. A mechanism for the appropriating body to review a
133 proposed interim or comprehensive agreement before execution.
134 8. Establishment of criteria for the creation and
135 responsibilities of a public-private partnership oversight
136 committee that includes members representing the responsible
137 public entity and the appropriating body. Such criteria must
138 include the scope, costs, and duration of the qualifying
139 project, as well as whether the project involves or affects
140 multiple public entities. If formed, the oversight committee
141 shall be an advisory committee that reviews the terms of a
142 proposed interim or comprehensive agreement.
143 9. Analysis of the adequacy of the information released
144 when seeking competing proposals and providing for the
145 enhancement of that information, if deemed necessary, to
146 encourage competition.
147 10. Establishment of criteria, key decision points, and
148 approvals required to ensure that the responsible public entity
149 considers the extent of competition before selecting proposals
150 and negotiating an interim or comprehensive agreement.
151 11. The publishing and posting of public notice of a
152 private entity’s request for approval of a qualifying project,
153 including:
154 a. Specific information and documentation to be released
155 regarding the nature, timing, and scope of the project.
156 b. A reasonable time period, as determined by the
157 responsible public entity, of at least 45 days, which encourages
158 competition and public-private partnerships in accordance with

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159 the goals of this section, during which time the responsible
160 public entity is to receive competing proposals.
161 c. A requirement for advertising the public notice and
162 posting the notice on the Internet.
163 12. A requirement that the responsible public entity engage
164 the services of qualified professionals, which may include a
165 Florida-registered professional or a certified public
166 accountant, not otherwise employed by the responsible public
167 entity, to provide an independent analysis regarding the
168 specifics, advantages, disadvantages, and long-term and short-
169 term costs of a request by a private entity for approval of a
170 qualifying project, unless the governing body of the public
171 entity determines that such analysis should be performed by
172 employees of the public entity. Professional services as defined
173 in s. 287.055(2)(a) shall be engaged pursuant to s. 287.055.
174 (4) PROCUREMENT PROCEDURES.—The responsible public entity
175 may receive or solicit proposals with the approval of the
176 appropriating body as evidenced by approval of the project in
177 the public entity's work program, and enter into agreements with
178 private entities or consortia thereof, for the building,
179 upgrade, operation, ownership, or financing of facilities.
180 (a) A responsible public entity may not consider any
181 request by a private entity for approval of a qualifying project
182 until the responsible public entity has adopted, or incorporated
183 and made publicly available, in accordance with subsection (3),
184 guidelines that enable the responsible public entity to comply
185 with this section.
186 (b) By rule, ordinance, or guideline as applicable, the
187 responsible public entity shall establish an application fee for

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188 the submission of unsolicited proposals under this section. The
189 fee must be sufficient to pay the costs of evaluating the
190 proposal. The responsible public entity may engage the services
191 of private consultants to assist in the evaluation.
192 (c) The responsible public entity may request proposals
193 from private entities for public-private projects or, if the
194 public entity receives an unsolicited proposal, the public
195 entity shall publish a notice in the Florida Administrative
196 Weekly and a newspaper of general circulation at least once a
197 week for 2 weeks stating that the public entity has received the
198 proposal and will accept other proposals for the same project
199 for 60 days after the initial date of publication. A copy of the
200 notice must be mailed to each local government in the affected
201 area.
202 (d) A responsible public entity that is a school board or a
203 county or municipality may enter into an interim or
204 comprehensive agreement only with the approval of the local
205 governing body.
206 (e) Before approval, the responsible public entity must
207 determine that the proposed project:
208 1. Is in the public's best interest;
209 2. Is for a facility that is owned by the responsible
210 public entity or for a facility for which ownership will be
211 conveyed to the responsible public entity;
212 3. Has adequate safeguards in place to ensure that
213 additional costs or service disruptions would not be imposed on
214 the public and residents of the state in the event of default or
215 cancellation of the agreement by the public entity;
216 4. Has adequate safeguards in place to ensure that the

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217 responsible public entity or the private entity has the
218 opportunity to add capacity to the proposed project and other
219 facilities serving similar predominantly public purposes; and
220 5. Would be owned by the responsible public entity upon
221 completion or termination of the agreement and upon payment of
222 all amounts financed.
223 (f) Technical studies and independent analyses must comply
224 with the following:
225 1. Any interim or comprehensive agreement must include a
226 reasonable finance plan, consistent with subsection (11), which
227 identifies the project cost, revenues by source, financing,
228 major assumptions, internal rate of return on private
229 investments, and whether any government funds are assumed to
230 deliver a cost-feasible project, and a total cash-flow analysis
231 beginning with implementation of the project and extending for
232 the term of the agreement.
233 2. Any comprehensive agreement must be consistent with an
234 investment-grade technical study prepared by a nationally
235 recognized expert who is accepted by the national bond rating
236 agencies. In evaluating the technical study, the responsible
237 public entity may rely upon internal staff reports prepared by
238 personnel familiar with the operation of similar facilities or
239 the advice of external advisors or consultants having relevant
240 experience.
241 (5) PROJECT APPROVAL REQUIREMENTS.—A request by a private
242 entity for approval of a qualifying project must be accompanied
243 by the following material and information, unless waived by the
244 responsible public entity:
245 (a) A topographic map with a scale of 1:2,000 or other

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246 appropriate scale indicating the location of the qualifying
247 project.
248 (b) A description of the qualifying project, including the
249 conceptual design of such facilities or a conceptual plan for
250 the provision of services, and a schedule for the initiation of
251 and completion of the qualifying project which includes the
252 proposed major responsibilities and a timeline for activities to
253 be performed by both the public and private entity.
254 (c) A statement setting forth the method by which the
255 private entity proposes to secure any necessary property
256 interests required for the qualifying project.
257 (d) Information relating to current plans for the
258 development of facilities or technology infrastructure to be
259 used by a public entity which is similar to the qualifying
260 project being proposed by the private entity, if any, of each
261 affected local jurisdiction.
262 (e) A list of all permits and approvals required for the
263 qualifying project from local, state, or federal agencies and a
264 projected schedule for obtaining such permits and approvals.
265 (f) A list of public water or wastewater management
266 facilities, if any, which will be crossed by the qualifying
267 project and a statement of the plans of the private entity to
268 accommodate such crossings.
269 (g) A statement setting forth the private entity's general
270 plans for financing the qualifying project, including the
271 sources of the private entity's funds and identification of any
272 dedicated revenue source or proposed debt or equity investment
273 on the behalf of the private entity.
274 (h) The names and addresses of persons who may be contacted

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275 for further information concerning the request.
276 (i) User fees, lease payments, and other service payments
277 over the term of an interim or comprehensive agreement, and the
278 methodology and circumstances for changes to such user fees,
279 lease payments, and other service payments over time.
280 (j) Any additional material and information that the
281 responsible public entity may reasonably request.
282 (6) PROJECT QUALIFICATION AND PROCESS.—
283 (a) Public-private partnerships shall be qualified by the
284 responsible public entity as part of the procurement process
285 outlined in the procurement documents if such process ensures
286 that the private entity meets at least the minimum standards
287 contained in the responsible public entity's guidelines for
288 qualifying professional architectural, engineering, and
289 contracting services before submitting a proposal under the
290 procurement.
291 (b) The responsible public entity must ensure that
292 procurement documents include provisions for the private
293 entity's performance and payment of subcontractors, including,
294 but not limited to, surety bonds, letters of credit, parent
295 company guarantees, and lender and equity partner guarantees.
296 For those components of the qualifying project which involve
297 construction, performance and payment bonds are required and are
298 subject to the recordation, notice, suit limitation, and other
299 requirements of s. 255.05. The responsible public entity shall
300 balance the structure of the security package for the public-
301 private partnership which ensures performance and payment of
302 subcontractors with the cost of the security to ensure the most
303 efficient pricing. The procurement documents must contain

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304 contract provisions addressing termination, default, and exit
305 transition obligations of the private entity.
306 (c) After the public notification period has expired, the
307 responsible public entity shall rank the proposals in order of
308 preference. In ranking the proposals, the responsible public
309 entity may consider factors that include, but need not be
310 limited to, professional qualifications, general business terms,
311 innovative engineering or cost-reduction terms, and finance
312 plans. If the public entity is not satisfied with the results of
313 the negotiations, the public entity may terminate negotiations
314 with the proposer. If these negotiations are unsuccessful, the
315 responsible public entity may go to the second-ranked and lower-
316 ranked firms, in order, using this same procedure. If only one
317 proposal is received, the responsible public entity may
318 negotiate in good faith and, if the public entity is not
319 satisfied with the results of the negotiations, the public
320 entity may terminate negotiations with the proposer.
321 Notwithstanding this subsection, the responsible public entity
322 may reject all proposals at any point in the process up to
323 execution of a contract with the proposer.
324 (d) The responsible public entity shall perform an
325 independent analysis, or other analysis in accordance with
326 paragraph (4)(f), of the proposed public-private partnership
327 which demonstrates the cost-effectiveness and overall public
328 benefit at the following times:
329 1. Before the procurement process; and
330 2. Before awarding the contract.
331 (e) The responsible public entity may approve the
332 development or operation of an educational facility, a water or

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333 wastewater management facility and related infrastructure,
334 technology infrastructure or other public infrastructure, or a
335 governmental facility needed by the public entity as a
336 qualifying project, or the design or equipping of a qualifying
337 project so developed or operated, if:
338 1. There is a public need for or benefit derived from a
339 project of the type the private entity proposes as a qualifying
340 project.
341 2. The estimated cost of the qualifying project is
342 reasonable in relation to similar facilities.
343 3. The private entity's plans will result in the timely
344 acquisition, design, construction, improvement, renovation,
345 expansion, equipping, maintenance, or operation of the
346 qualifying project.
347 (f) The responsible public entity may charge a reasonable
348 fee to cover the costs of processing, reviewing, and evaluating
349 the request, including, but not limited to, reasonable attorney
350 fees and fees for financial, technical, and other necessary
351 advisors or consultants.
352 (g) Upon approval of a qualifying project, the responsible
353 public entity shall establish a date for the commencement of
354 activities related to the qualifying project. The responsible
355 public entity may extend such date.
356 (h) Approval of a qualifying project by the responsible
357 public entity is subject to entering into a comprehensive
358 agreement with the private entity.
359 (7) NOTICE TO AFFECTED LOCAL JURISDICTIONS.—
360 (a) Any private entity requesting approval from, or
361 submitting a proposal to, a responsible public entity must

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362 notify each affected local jurisdiction by furnishing a copy of
363 its request or proposal to each affected local jurisdiction.
364 (b) Each affected local jurisdiction that is not a
365 responsible public entity for the respective qualifying project
366 shall, within 60 days after receiving such notice, submit any
367 comments it may have in writing to the responsible public entity
368 and indicate whether the facility is compatible with the local
369 comprehensive plan, the local infrastructure development plans,
370 the capital improvements budget, or other governmental spending
371 plan. Such comments shall be given consideration by the
372 responsible public entity before entering a comprehensive
373 agreement with a private entity.
374 (8) INTERIM AGREEMENT.—Before, or in connection with, the
375 negotiation of a comprehensive agreement, the responsible public
376 entity may enter into an interim agreement with the private
377 entity proposing the development or operation of the qualifying
378 project. An interim agreement does not obligate the responsible
379 public entity to enter into a comprehensive agreement. An
380 interim agreement must be limited to provisions that:
381 (a) Authorize the private entity to commence activities for
382 which it may be compensated related to the proposed qualifying
383 project, including, but not limited to, project planning and
384 development, design and engineering, environmental analysis and
385 mitigation, surveys, or other activities concerning any part of
386 the proposed qualifying project, and ascertaining the
387 availability of financing for the proposed facility or
388 facilities.
389 (b) Establish the process and timing of the negotiation of
390 the comprehensive agreement.

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391 (c) Contain any other provisions related to any aspect of
392 the development or operation of a qualifying project which the
393 responsible public entity and the private entity deem
394 appropriate.
395 (9) COMPREHENSIVE AGREEMENT.—
396 (a) Before developing or operating the qualifying project,
397 the private entity shall enter into a comprehensive agreement
398 with the responsible public entity. The comprehensive agreement
399 shall provide for:
400 1. Delivery of maintenance, performance, and payment bonds
401 and letters of credit in connection with the development or
402 operation of the qualifying project in the forms and amounts
403 satisfactory to the responsible public entity. For those
404 components of the qualifying project which involve construction,
405 the form and amount of the bonds must comply with s. 255.05.
406 2. Review of plans and specifications for the qualifying
407 project by the responsible public entity and approval by the
408 responsible public entity if the plans and specifications
409 conform to standards acceptable to the responsible public
410 entity. This subparagraph does not require the private entity to
411 complete the design of a qualifying project before the execution
412 of a comprehensive agreement.
413 3. Inspection of the qualifying project by the responsible
414 public entity to ensure that the operator's activities are
415 acceptable to the public entity in accordance with the
416 comprehensive agreement.
417 4. Maintenance of a policy or policies of public liability
418 insurance, copies of which shall be filed with the responsible
419 public entity accompanied by proofs of coverage, or self-

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420 insurance, each in the form and amount satisfactory to the
421 responsible public entity and reasonably sufficient to ensure
422 coverage of tort liability to the public and employees and to
423 enable the continued operation of the qualifying project.
424 5. Monitoring the practices of the private entity by the
425 responsible public entity to ensure that the qualifying project
426 is properly maintained.
427 6. Reimbursement to be paid to the responsible public
428 entity for services provided by the responsible public entity.
429 7. Filing of appropriate financial statements on a periodic
430 basis.
431 8. Procedures governing the rights and responsibilities of
432 the responsible public entity and the private entity in the
433 event the comprehensive agreement is terminated or there is a
434 material default by the private entity. Such procedures must
435 include conditions governing assumption of the duties and
436 responsibilities of the private entity by the responsible public
437 entity and the transfer or purchase of property or other
438 interests of the private entity by the responsible public
439 entity.
440 9. Fees, lease payments, or service payments as may be
441 established by agreement of the parties. A copy of any service
442 contract shall be filed with the responsible public entity. In
443 negotiating user fees, the parties shall establish fees that are
444 the same for persons using the facility under like conditions
445 and that will not materially discourage use of the qualifying
446 project. The execution of the comprehensive agreement or any
447 amendment thereto constitutes conclusive evidence that the fees,
448 lease payments, or service payments provided for comply with

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449 this section. Fees or lease payments established in the
450 comprehensive agreement as a source of revenues may be in
451 addition to, or in lieu of, service payments.
452 10. Duties of the private entity, including terms and
453 conditions that the responsible public entity determine serve
454 the public purpose of this section.
455 (b) The comprehensive agreement may include:
456 1. An agreement by the responsible public entity to make
457 grants or loans to the private entity from amounts received from
458 the federal, state, or local government or any agency or
459 instrumentality thereof.
460 2. Provisions under which each entity agrees to provide
461 notice of default and cure rights for the benefit of the other
462 entity, including, but not limited to, provisions regarding
463 unavoidable delays.
464 3. Provisions whereby the authority and duties of the
465 private entity under this section will cease and the qualifying
466 project be dedicated to the responsible public entity or, if the
467 qualifying project was initially dedicated by an affected local
468 jurisdiction, to such affected local jurisdiction for public
469 use.
470 (10) FEES.—
471 (a) Agreements entered into pursuant to this section may
472 authorize the private entity to impose fees for the use of the
473 facility. The following provisions apply to such agreements:
474 1. The public-private partnership agreement must ensure
475 that the facility is properly operated, maintained, and renewed
476 in accordance with the responsible public entity's standards.
477 2. The responsible public entity may develop new facilities

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478 or increase capacity in existing facilities through public-
479 private partnerships.
480 3. The responsible public entity may lease existing fee-
481 for-use facilities through public-private partnerships.
482 4. Any revenues must be regulated by the responsible public
483 entity pursuant to guidelines or rules established pursuant to
484 subsection (3). The regulations governing the future increase of
485 fees must be included in the public-private partnership
486 agreement.
487 (b) The responsible public entity shall include provisions
488 in the public-private partnership agreement which ensure that a
489 negotiated portion of revenues from fee-generating projects are
490 returned to the public entity over the life of the agreement. In
491 the case of a lease of an existing facility, the responsible
492 public entity shall receive a portion of funds upon closing on
493 the agreements and also a portion of excess revenues over the
494 life of the public-private partnership.
495 (11) FINANCING.—
496 (a) A private entity may enter into private-source
497 financing agreements between financing sources and the private
498 entity. All financing agreements and any liens on the property
499 or facility must be paid in full at the applicable closing that
500 transfers ownership of a facility to a responsible public
501 entity.
502 (b) The responsible public entity may lend funds from its
503 trust fund to private entities that construct projects
504 containing facilities that are approved under this section. To
505 be eligible, a private entity must comply with s. 215.97 and
506 must provide an indication from a nationally recognized rating

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507 agency that the senior bonds for the project will be investment
508 grade, or must provide credit support, such as a letter of
509 credit or other means acceptable to the responsible public
510 entity, to ensure that the loans will be fully repaid.
511 (c) The responsible public entity may use innovative
512 finance techniques associated with a public-private partnership
513 under this section, including, but not limited to, federal loans
514 as provided in 23 and 49 C.F.R., commercial bank loans, and
515 hedges against inflation from commercial banks or other private
516 sources. A responsible public entity may use the model financing
517 agreement as provided in s. 489.145(6) for its financing of a
518 facility owned by a responsible public entity. A financing
519 agreement may not require the responsible public entity to
520 indemnify the financing source, subject the responsible public
521 entity's facility to liens in violation of s. 11.066(5), or
522 secure financing by a responsible public entity with a pledge of
523 security interest, and any such provisions are void.
524 (12) POWERS AND DUTIES OF THE PRIVATE ENTITY.—
525 (a) The private entity shall:
526 1. Develop or operate the qualifying project in a manner
527 that is acceptable to the responsible public entity in
528 accordance with the provisions of an interim or comprehensive
529 agreement.
530 2. Maintain, or provide by contract for the maintenance or
531 upgrade of, the qualifying project if required by an interim or
532 comprehensive agreement.
533 3. Cooperate with the responsible public entity in making
534 best efforts to establish any interconnection with the
535 qualifying project requested by the responsible public entity.

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536 4. Comply with an interim or comprehensive agreement and
537 any lease or service contract.
538 (b) Each private facility constructed pursuant to this
539 section must comply with all requirements of federal, state, and
540 local laws; state, regional, and local comprehensive plans;
541 responsible public entity rules, procedures, and standards for
542 facilities; and any other conditions that the responsible public
543 entity determine to be in the public's best interest.
544 (c) The responsible public entity may provide services to
545 the private entity. Agreements for maintenance and other
546 services entered into pursuant to this section must provide for
547 full reimbursement for services rendered for projects.
548 (d) A private entity of a qualifying project may provide
549 additional services for the qualifying project to public or
550 private entities other than the responsible public entity if the
551 provision of additional service does not impair the private
552 entity's ability to meet its commitments to the public entity
553 pursuant to an interim or comprehensive agreement.
554 (13) EXPIRATION OR TERMINATION OF AGREEMENTS.—Upon
555 expiration or termination of an interim or comprehensive
556 agreement, the responsible public entity may use revenues to pay
557 current operation and maintenance costs of the qualifying
558 project, as well as compensation to the responsible public
559 entity for its services in developing and operating the
560 qualifying project. Except as provided otherwise in the interim
561 or comprehensive agreement, the right to receive such payment,
562 if any, is considered just compensation for the qualifying
563 project in the event termination is due to the default of the
564 private entity; however, this right does not affect the right of

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565 the responsible public entity to terminate, with cause, an
566 interim or comprehensive agreement and to exercise any other
567 rights and remedies that may be available to it at law or in
568 equity. The full faith and credit of the responsible public
569 entity may not be pledged to secure any financing of the private
570 entity by the election to take over the qualifying project.
571 Assumption of the development or operation of the qualifying
572 project does not obligate the responsible public entity to pay
573 any obligation of the private entity from sources other than
574 revenues.
575 (14) SOVEREIGN IMMUNITY.—This section does not waive the
576 sovereign immunity of the state, any responsible public entity,
577 any affected local jurisdiction, or any officer or employee
578 thereof with respect to participation in, or approval of, all or
579 any part of the qualifying project or its operation, including,
580 but not limited to, interconnection of the qualifying project
581 with any other infrastructure or project. Counties and
582 municipalities in which a qualifying project is located possess
583 sovereign immunity with respect to the project, including, but
584 not limited to, its design, construction, and operation.
585 (15) CONSTRUCTION.—This section shall be liberally
586 construed to effectuate the purposes thereof.
587 (a) This section does not limit the state or its agencies
588 in the acquisition, design, or construction of public projects
589 pursuant to other statutory authority.
590 (b) Except as otherwise provided in this section, this
591 section does not amend existing laws by granting additional
592 powers to, or further restricting, local governmental entities
593 from regulating and entering into cooperative arrangements with

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594 the private sector for the planning, construction, and operation
595 of facilities.
596 (c) This section does not waive the requirements of s.
597 287.055.
598
599 ========== T I T L E A M E N D M E N T ==========
600 And the title is amended as follows:
601 Delete line 32
602 and insert:
603 certain circumstances; creating s. 287.05712, F.S.;
604 providing definitions; providing legislative findings
605 and intent relating to the construction or upgrade of
606 facilities by private entities which are used
607 predominately for a public purpose; requiring public
608 entities to develop and adopt guidelines governing
609 procedures and criteria for the selection of projects
610 and public-private agreements; providing procurement
611 procedures; providing project-approval requirements;
612 providing project qualifications and process;
613 providing for notice to affected local jurisdictions;
614 providing for interim and comprehensive agreements
615 between the public and private entities; providing for
616 use fees; providing for private financing
617 requirements; providing powers and duties for private
618 entities; providing for expiration or termination of
619 agreements; providing for the applicability of
620 sovereign immunity for public entities with respect to
621 qualified projects; providing for construction of the
622 act; amending s. 288.1254, F.S.;

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LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
03/07/2012	.	
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	.	
	.	

The Committee on Budget (Bennett) recommended the following:

Senate Amendment (with title amendment)

Between lines 444 and 445
insert:
Section 8. Section 288.10894, Florida Statutes, is created to read:
288.10894 Manufacturing Competitiveness Act.—
(1) Sections 288.10894-288.1095 may be cited as the "Manufacturing Competitiveness Act."
(2) It is the intent of the Legislature to increase manufacturing output and Florida-origin exports and to create an efficient and competitive business environment for manufacturers to expand or locate in this state. The Manufacturing

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14 Competitiveness Act is created to address the ability for
15 manufacturers that export to respond to market opportunities.
16 The Manufacturing Competitiveness Act improves the process for
17 obtaining permits by providing a more focused and coordinated
18 agency permit process for manufacturers located within local
19 jurisdictions having a similar focused and efficient permitting
20 process for manufacturers.
21 Section 9. Section 288.10895, Florida Statutes, is created
22 to read:
23 288.10895 Definitions.—As used in ss. 288.10895-288.1095,
24 the term:
25 (1) "Growth enterprise" means a business located, or
26 planned to be located, within the geographic boundaries of an
27 area designated by a local government as subject to a growth
28 enterprise development program under s. 288.1091 in order to
29 engage for profit in the manufacturing, processing, or
30 fabrication of any of the following products, at least 50
31 percent of which are exported out of the state:
32 (a) Computer, electronic, or information technology
33 products.
34 (b) Aerospace, aviation, or other transportation equipment.
35 (c) Fabricated metal products.
36 (d) Food products.
37 (e) Machinery.
38 (f) Nonmetallic mineral products.
39 (g) Chemical products.
40 (h) Paper products.
41 (i) Plastic or rubber products.
42 (j) Clean technology products.

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43 (k) Energy.
44 (l) Life sciences products.
45 (2) “Local development approval” means a local permit or
46 other approval issued by a local government, or any modification
47 of such permit or approval, which is necessary for the physical
48 location or expansion of a growth enterprise, including, but not
49 limited to, permits or approvals related to elements of a master
50 development plan required under s. 288.1091(2)(c).
51 (3) “Local government” means a county or municipality.
52 (4) “Participating agency” means each of the following
53 agencies:
54 (a) The Department of Environmental Protection.
55 (b) The Department of Transportation.
56 (c) The Fish and Wildlife Conservation Commission, when
57 acting pursuant to statutory authority granted by the
58 Legislature.
59 (d) A water management district.
60 (5) “State development approval” means a state or regional
61 permit or other approval issued by a participating agency, or
62 any modification of such permit or approval, which is necessary
63 for the physical location or expansion of a growth enterprise,
64 including, but not limited to, permits or approvals listed in
65 ss. 288.109(2).
66 Section 10. Section 288.109, Florida Statutes, is created
67 to read:
68 288.109 Growth enterprise coordinated permitting process.—
69 (1) By January 1, 2013, the Department of Economic
70 Opportunity, with the cooperation of the participating agencies,
71 shall establish a growth enterprise coordinated permitting

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72 process for growth enterprises as defined in s. 288.10895(1).
73 The process shall:
74 (a) Coordinate the processing of state development
75 approvals by providing oversight and facilitating the
76 collaboration and coordination among the participating agencies.
77 (b) Require the simultaneous review by the participating
78 agencies of the joint application and supporting information.
79 (2) The department shall prescribe the content and format
80 for the joint application, in consultation with the
81 participating agencies, which must include information necessary
82 to review requests for state development approvals for:
83 (a) Wetland or environmental resource permits.
84 (b) Surface water management permits.
85 (c) Stormwater permits.
86 (d) Consumptive water use permits.
87 (e) Wastewater permits.
88 (f) Air emission permits.
89 (g) Permits relating to listed species.
90 (h) Highway or roadway access permits.
91 (i) Any other approval within the scope of any
92 participating agency's regulatory authority.
93 (3) At any time in the process, the growth enterprise may
94 request the department to convene a meeting with one or more
95 participating agencies to facilitate the growth enterprise
96 permitting process. Upon a request, the department shall convene
97 a meeting.
98 (4) The growth enterprise shall file a copy of its joint
99 application with the department and each participating agency.
100 (5)(a) Upon receipt of a joint application, each

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101 participating agency shall notify the growth enterprise and the
102 department whether any permit or approval from that
103 participating agency is required. If the permit or approval is
104 required, the participating agency shall notify the department
105 and the growth enterprise whether the application is complete
106 with respect to those parts of the application which are within
107 the agency's permitting or approval authority.
108 (b) Unless waived in writing by the growth enterprise, if
109 any part of the application is not complete, the respective
110 participating agency must notify and submit a request for
111 additional information necessary to complete the application to
112 the growth enterprise and the department within 20 days after
113 the date the application is filed with the participating agency.
114 If the participating agency does not request the additional
115 information within the 20-day period, state development approval
116 by that participating agency may not be denied based on the
117 growth enterprise's failure to provide the additional
118 information. Within 10 days after the growth enterprise's
119 response to the initial information request, an agency may make
120 a second request solely to clarify the growth enterprise's
121 response.
122 (6)(a) Unless waived in writing by the growth enterprise,
123 each participating agency, within 60 days after a complete
124 application is filed with the participating agency, shall take
125 final agency action on any state development approval within the
126 agency's permitting or approval authority. The 60-day period is
127 tolled by the initiation of a proceeding under ss. 120.569 and
128 120.57.
129 (b) If a participating agency intends to deny or denies a

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130 growth enterprise application, it must notify the department,
131 which shall timely convene an informal meeting to facilitate
132 resolution unless waived in writing by the growth enterprise.
133 (c) Unless waived in writing by the growth enterprise, if a
134 participating agency does not approve or deny a state
135 development approval within the 60-day period or, if a
136 proceeding is initiated under ss. 120.569 and 120.57, within 45
137 days after a recommended order is submitted to the agency and
138 the parties, whichever is later, the state development approval
139 that falls within the authority of that participating agency
140 shall be deemed approved. A growth enterprise seeking to claim
141 approval by default under this subsection shall notify the
142 agency clerk of the participating agency and the department in
143 writing of that intent and may not take action based upon the
144 default approval until the notice is received by both agency
145 clerks.
146 (7) The department may adopt rules to administer this
147 section.
148 Section 11. Section 288.1091, Florida Statutes, is created
149 to read:
150 288.1091 Local growth enterprise development programs;
151 master development approval for growth enterprises.—
152 (1)(a) A local government may adopt an ordinance
153 establishing a growth enterprise development program under which
154 the local government may grant master development approval for
155 the development or expansion of sites owned and operated by
156 growth enterprises at fixed locations within the local
157 government's geographic boundaries.
158 (b) A local government that elects to establish a growth

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159 enterprise development program shall submit a copy of the
160 ordinance establishing the program to the department within 20
161 days after the ordinance is enacted.
162 (2) By October 1, 2012, in order to provide guidance for
163 local governments establishing growth enterprise development
164 programs, the department shall develop a model ordinance for the
165 growth enterprise development programs. The model ordinance,
166 which need not be adopted as a rule, must include:
167 (a) Procedures for a growth enterprise to apply for, and
168 for a local government to review and approve, a master
169 development plan.
170 (b) Identification of those areas within the local
171 government's jurisdiction which are subject to the growth
172 enterprise development program.
173 (c) Minimum elements for a master development plan,
174 including, but not limited to:
175 1. A site map.
176 2. A list of the site's potential land uses under the
177 applicable land development regulations.
178 3. Maximum square footage, floor area ratio, and building
179 heights for future development on the site, specifying with
180 particularity those features and facilities for which the local
181 government will require that maximum dimensions be established.
182 4. Development conditions.
183 (d) A list of the development impacts that the local
184 government will require to be addressed in a master development
185 plan, including, but not limited to:
186 1. Drainage.
187 2. Wastewater.

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188 3. Potable water.
189 4. Solid waste.
190 5. Onsite and offsite natural resources.
191 6. Preservation of historic and archeological resources.
192 7. Offsite infrastructure.
193 8. Public services.
194 9. Compatibility with adjacent offsite land uses.
195 10. Vehicular and pedestrian entrance to and exit from the
196 site.
197 11. Offsite transportation impacts.
198 (e) A provision vesting those existing development rights
199 authorized by the local government before the approval of a
200 master development plan if requested by the growth enterprise.
201 (f) Whether an expiration date is required for a master
202 development plan and, if required, a provision stating that the
203 expiration date may not occur earlier than 10 years after the
204 plan's adoption.
205 (g) A provision limiting the conditions that require an
206 amendment to the master development order to the following:
207 1. An enactment of state law or local ordinance addressing
208 an immediate and direct threat to the public safety which
209 requires an amendment to the master development order.
210 2. A substantial modification of the land uses authorized
211 in the master development order. The master development order
212 must expressly define the criteria that will be used to
213 determine whether a modification of land uses will be deemed to
214 be substantial.
215 3. An increase of more than 10 percent in the total maximum
216 intensity or square footage authorized in the master development

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217 order.
218 4. A decrease of more than 5 percent in the total area set
219 aside for open space, mitigation, or buffering required in the
220 master development order.
221 5. An increase or decrease of more than 10 percent in the
222 total number of parking spaces authorized in the master
223 development order.
224 6. An increase of more than 15 percent in the total height
225 authorized in the master development order for any structure.
226 7. A substantial change in the total number or the location
227 of vehicular access points authorized in the master development
228 order.
229 8. The relocation of specific land uses on the site in a
230 manner that increases offsite impacts on transportation, other
231 infrastructure, or public services.
232 9. The expansion or contraction of the development site by
233 more than 10 percent of the total area authorized in the master
234 development order.
235 (h) A provision stating that the scope of review for any
236 amendment to a master development order is limited to the
237 subject matter of the amendment.
238 (i) A provision stating that, during the term of a master
239 development order, the local government may not require
240 additional local development approvals for those development
241 impacts listed in paragraph (d) which are addressed in the
242 master development order, except for those approvals that are
243 required to ensure compliance with the State Building Code or
244 life and safety issues.
245 (j) A provision stating that, before commencing

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246 construction or site development work, the growth enterprise
247 must submit a certification, signed by a licensed architect,
248 engineer, or landscape architect, attesting that the work
249 complies with the master development order.
250 (3) A local government's growth enterprise development
251 program ordinance need not conform to the department's model
252 ordinance but, at a minimum, must be consistent with subsection
253 (2) and establish procedures for:
254 (a) Reviewing an application from a growth enterprise for
255 approval of a master development plan.
256 (b) Approving a master development plan through issuance,
257 by ordinance, of a master development order, which may include
258 conditional approvals that address development impacts
259 anticipated during the life of the development.
260 (c) Developing the site in a manner consistent with the
261 master development order without requiring additional local
262 development approvals other than building permits.
263 (4)(a) A local government that establishes a growth
264 enterprise development program may not abolish the program until
265 it has been in effect for at least 24 months.
266 (b) If a local government repeals its growth enterprise
267 development program ordinance, any application for a master
268 development plan which is submitted to the local government
269 before the effective date of the repeal is vested and remains
270 subject to the growth enterprise program ordinance in effect
271 when the application was submitted and is entitled to be
272 reviewed under the growth enterprise coordinated permitting
273 process, notwithstanding s. 288.1090(1).
274 Section 12. Section 288.1095, Florida Statutes, is amended

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275 to read:
276 288.1095 Information concerning the ~~One-Stop~~ growth
277 enterprise coordinated permitting process and local growth
278 enterprise development programs ~~System~~.—The department shall
279 develop materials ~~literature~~ that explain ~~explains~~ the ~~One-Stop~~
280 coordinated permitting process established under s. 288.1090
281 ~~System~~ and identify each local government ~~identifies those~~
282 ~~counties~~ that establishes a growth enterprise development
283 program under s. 288.1091 ~~have been designated as Quick~~
284 ~~Permitting Counties~~. The materials, which the department may
285 elect to develop and maintain in electronic format or in any
286 other format deemed by the department to provide public access,
287 ~~literature~~ must be updated at least once each year. To the
288 maximum extent feasible, state agencies and offices, including
289 Enterprise Florida, Inc., shall distribute the materials ~~such~~
290 ~~literature~~ and inform the public of the coordinated ~~One-Stop~~
291 permitting process ~~System~~ and the local governments that
292 establish growth enterprise development programs ~~Quick~~
293 ~~Permitting Counties~~. In addition, the department, Enterprise
294 Florida, Inc., or such other state agency or office assigned the
295 principal responsibility of distributing information to
296 prospective businesses regarding location or expansion in the
297 state, shall provide this information to prospective, new,
298 expanding, and relocating businesses seeking to conduct business
299 in this state, municipalities, counties, economic-development
300 organizations, and chambers of commerce.
301 Section 13. Sections 288.109, 288.1092 and 288.1093,
302 Florida Statutes, are repealed.
303

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304 ========== T I T L E A M E N D M E N T ==========
305 And the title is amended as follows:
306 Delete line 32
307 and insert:
308 certain circumstances; creating s. 288.10894, F.S.;
309 establishing the Manufacturing Competitiveness Act;
310 providing legislative intent; creating s. 288.10895,
311 F.S.; defining terms; creating s. 288.109, F.S.;
312 requiring the Department of Economic Opportunity to
313 establish a growth enterprise coordinated permitting
314 process in cooperation with certain participating
315 agencies; requiring the department to establish a
316 joint application for the coordinated review and
317 approval of certain state or regional development
318 permits; providing procedures for the filing and
319 processing of joint applications; authorizing the
320 department to adopt rules for administering the
321 process; creating s. 288.1091, F.S.; authorizing local
322 governments to establish growth enterprise development
323 programs that provide for master development approval
324 for the development or expansion of certain sites
325 owned and operated by growth enterprises; authorizing
326 development of such a site consistent with a master
327 development order without requiring certain additional
328 local development approvals; requiring the department
329 to adopt a model ordinance; providing requirements for
330 the contents of a local government's growth enterprise
331 development program ordinance; prohibiting local
332 governments from abolishing their growth enterprise

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333 development programs during a specified period;
334 providing for the effect of the repeal of a growth
335 enterprise development program ordinance on pending
336 applications for master development plans; amending s.
337 288.1095, F.S.; providing for the development and
338 distribution of materials explaining the growth
339 enterprise coordinated permitting process and
340 identifying local growth enterprise development
341 programs; repealing ss. 288.109, 288.1092, and
342 288.1093, F.S., relating to the One-Stop Permitting
343 System, One-Stop Permitting Grant Program, and the
344 Quick Permitting County Designation Program of the
345 former State Technology Office; amending s. 288.1254,
346 F.S.;

1 A bill to be entitled
2 An act relating to economic development; amending s.
3 210.20, F.S.; revising the payment and distribution of
4 funds in the Cigarette Tax Collection Trust Fund;
5 providing specified purposes for the use of funds
6 appropriated out of the trust fund; amending s.
7 210.201, F.S.; authorizing moneys transferred to the
8 Board of Directors of the H. Lee Moffitt Cancer Center
9 and Research Institute to be used to secure financing
10 to pay costs for specified purposes at certain
11 facilities and other properties; amending s. 212.08,
12 F.S.; providing an exemption from the tax on sales,
13 use, and other transactions for electricity used by
14 packinghouses; defining the term "packinghouse";
15 expanding exemptions from the sales and use tax on
16 labor, parts, and equipment used in repairs of certain
17 aircraft; exempting certain items used to manufacture,
18 produce, or modify aircraft and gas turbine engines and
19 parts from the tax on sales, use, and other
20 transactions; revising a condition for an exemption for
21 machinery and equipment; amending s. 212.097, F.S.;
22 revising the eligibility criteria for tax credits
23 under the Urban High-Crime Area Job Tax Credit
24 Program; amending s. 220.14, F.S.; increasing the
25 amount of income that is exempt from the corporate
26 income tax under certain circumstances; requiring
27 taxpayers to submit certain sworn statements to the
28 Department of Revenue as a condition of receiving the

29 exemption; amending s. 220.63, F.S.; increasing the
30 amount of income that is exempt from the franchise tax
31 imposed on banks and savings associations under
32 certain circumstances; amending s. 288.1254, F.S.;
33 revising eligibility criteria for certain tax credits
34 authorized under the entertainment industry financial
35 incentive program; amending s. 288.9914, F.S.;
36 revising limits on tax credits that may be claimed by
37 qualified community development entities under the New
38 Markets Development Program; amending s. 288.9915,
39 F.S.; revising restrictions on a qualified community
40 development entity making cash interest payments on
41 certain long-term debt securities; creating s.
42 290.00729, F.S.; authorizing Charlotte County to apply
43 to the Department of Economic Opportunity for
44 designation of an enterprise zone; providing
45 application requirements; authorizing the Department
46 of Economic Opportunity to designate an enterprise
47 zone in Charlotte County; requiring that the
48 Department of Economic Opportunity establish the
49 initial effective date for the enterprise zone;
50 creating s. 290.00731, F.S.; authorizing Citrus County
51 to apply to the Department of Economic Opportunity for
52 designation of an enterprise zone; providing an
53 application deadline and requirements; authorizing the
54 Department of Economic Opportunity to designate an
55 enterprise zone in Citrus County; requiring the
56 Department of Economic Opportunity to establish the

57 effective date of the enterprise zone; authorizing the
58 Department of Revenue to adopt emergency rules;
59 providing effective dates.
60
61 Be It Enacted by the Legislature of the State of Florida:
62
63 Section 1. Paragraph (b) of subsection (2) of section
64 210.20, Florida Statutes, is amended, and paragraph (c) is added
65 to subsection (2) of that section, to read:
66 210.20 Employees and assistants; distribution of funds.—
67 (2) As collections are received by the division from such
68 cigarette taxes, it shall pay the same into a trust fund in the
69 State Treasury designated "Cigarette Tax Collection Trust Fund"
70 which shall be paid and distributed as follows:
71 (b)1. Beginning January 1, 1999, and continuing for 10
72 years thereafter, the division shall from month to month certify
73 to the Chief Financial Officer the amount derived from the
74 cigarette tax imposed by s. 210.02, less the service charges
75 provided for in s. 215.20 and less 0.9 percent of the amount
76 derived from the cigarette tax imposed by s. 210.02, which shall
77 be deposited into the Alcoholic Beverage and Tobacco Trust Fund,
78 specifying an amount equal to 2.59 percent of the net
79 collections, and that amount shall be paid to the Board of
80 Directors of the H. Lee Moffitt Cancer Center and Research
81 Institute, established under s. 1004.43, by warrant drawn by the
82 Chief Financial Officer upon the State Treasury. These funds are
83 hereby appropriated monthly out of the Cigarette Tax Collection
84 Trust Fund, to be used for the purpose of constructing,

85 furnishing, and equipping a cancer research facility at the
86 University of South Florida adjacent to the H. Lee Moffitt
87 Cancer Center and Research Institute. In fiscal years 1999-2000
88 and thereafter with the exception of fiscal year 2008-2009, the
89 appropriation to the H. Lee Moffitt Cancer Center and Research
90 Institute authorized by this subparagraph shall not be less than
91 the amount that would have been paid to the H. Lee Moffitt
92 Cancer Center and Research Institute for fiscal year 1998-1999
93 had payments been made for the entire fiscal year rather than
94 for a 6-month period thereof.
95 2. Beginning July 1, 2002, and continuing through June 30,
96 2004, the division shall, in addition to the distribution
97 authorized in subparagraph 1., from month to month certify to
98 the Chief Financial Officer the amount derived from the
99 cigarette tax imposed by s. 210.02, less the service charges
100 provided for in s. 215.20 and less 0.9 percent of the amount
101 derived from the cigarette tax imposed by s. 210.02, which shall
102 be deposited into the Alcoholic Beverage and Tobacco Trust Fund,
103 specifying an amount equal to 0.2632 percent of the net
104 collections, and that amount shall be paid to the Board of
105 Directors of the H. Lee Moffitt Cancer Center and Research
106 Institute, established under s. 1004.43, by warrant drawn by the
107 Chief Financial Officer. Beginning July 1, 2004, and continuing
108 through June 30, 2012 ~~2020~~, the division shall, in addition to
109 the distribution authorized in subparagraph 1., from month to
110 month certify to the Chief Financial Officer the amount derived
111 from the cigarette tax imposed by s. 210.02, less the service
112 charges provided for in s. 215.20 and less 0.9 percent of the

113 amount derived from the cigarette tax imposed by s. 210.02,
114 which shall be deposited into the Alcoholic Beverage and Tobacco
115 Trust Fund, specifying an amount equal to 1.47 percent of the
116 net collections, and that amount shall be paid to the Board of
117 Directors of the H. Lee Moffitt Cancer Center and Research
118 Institute, established under s. 1004.43, by warrant drawn by the
119 Chief Financial Officer. Beginning July 1, 2012, and continuing
120 through June 30, 2020, the division shall from month to month
121 certify to the Chief Financial Officer the amount derived from
122 the cigarette tax imposed by s. 210.02, less the service charges
123 provided for in s. 215.20 and less 0.9 percent of the amount
124 derived from the cigarette tax imposed by s. 210.02, which shall
125 be deposited into the Alcoholic Beverage and Tobacco Trust Fund,
126 specifying an amount equal to 2.75 percent of the net
127 collections, and that amount shall be paid to the Board of
128 Directors of the H. Lee Moffitt Cancer Center and Research
129 Institute, established under s. 1004.43, by warrant drawn by the
130 Chief Financial Officer. These funds are appropriated monthly
131 out of the Cigarette Tax Collection Trust Fund, to be used for
132 lawful purposes, including ~~the purpose of~~ constructing,
133 furnishing, ~~and~~ equipping, financing, operating, and maintaining
134 ~~a~~ cancer research and clinical and related facilities;
135 furnishing, equipping, operating, and maintaining other
136 properties owned or leased by ~~facility at the University of~~
137 ~~South Florida adjacent to~~ the H. Lee Moffitt Cancer Center and
138 Research Institute; and paying costs incurred in connection with
139 purchasing, financing, operating, and maintaining such
140 equipment, facilities, and properties. In fiscal years 2004-2005

141 and thereafter, the appropriation to the H. Lee Moffitt Cancer
142 Center and Research Institute authorized by this subparagraph
143 shall not be less than the amount that would have been paid to
144 the H. Lee Moffitt Cancer Center and Research Institute in
145 fiscal year 2001-2002, had this subparagraph been in effect.
146 (c) Beginning July 1, 2012, and continuing through June
147 30, 2020, the division shall from month to month certify to the
148 Chief Financial Officer the amount derived from the cigarette
149 tax imposed by s. 210.02, less the service charges provided for
150 in s. 215.20 and less 0.9 percent of the amount derived from the
151 cigarette tax imposed by s. 210.02, which shall be deposited
152 into the Alcoholic Beverage and Tobacco Trust Fund, specifying
153 an amount equal to 1 percent of the net collections, and that
154 amount shall be deposited into the Biomedical Research Trust
155 Fund in the Department of Health. These funds are appropriated
156 annually in an amount not to exceed $3 million from the
157 Biomedical Research Trust Fund for the Department of Health and
158 the Sanford-Burnham Medical Research Institute to work in
159 conjunction for the purpose of establishing activities and grant
160 opportunities in relation to biomedical research.
161 Section 2. Section 210.201, Florida Statutes, is amended
162 to read:
163 210.201 H. Lee Moffitt Cancer Center and Research
164 Institute facilities ~~Cancer research facility at the University~~
165 ~~of South Florida~~; establishment; funding.—The Board of Directors
166 of the H. Lee Moffitt Cancer Center and Research Institute shall
167 construct, furnish, and equip, and shall covenant to complete,
168 the cancer research and clinical and related facilities of

169 ~~facility at the University of South Florida adjacent to~~ the H.
170 Lee Moffitt Cancer Center and Research Institute funded with
171 proceeds from the Cigarette Tax Collection Trust Fund pursuant
172 to s. 210.20. Moneys transferred to the Board of Directors of
173 the H. Lee Moffitt Cancer Center and Research Institute pursuant
174 to s. 210.20 may ~~shall~~ be used to secure financing to pay costs
175 related to constructing, furnishing, ~~and~~ equipping, operating,
176 and maintaining ~~the~~ cancer research and clinical and related
177 facilities; furnishing, equipping, operating, and maintaining
178 other leased or owned properties; and paying costs incurred in
179 connection with purchasing, financing, operating, and
180 maintaining such equipment, facilities, and properties as
181 provided in s. 210.20 ~~facility~~. Such financing may include the
182 issuance of tax-exempt bonds or other forms of indebtedness by a
183 local authority, municipality, or county pursuant to parts II
184 and III of chapter 159. Such bonds shall not constitute state
185 bonds for purposes of s. 11, Art. VII of the State Constitution,
186 but shall constitute bonds of a "local agency," as defined in s.
187 159.27(4). The cigarette tax dollars pledged to facilities ~~this~~
188 ~~facility~~ pursuant to s. 210.20 may be replaced annually by the
189 Legislature from tobacco litigation settlement proceeds.
190 Section 3. Paragraph (e) of subsection (5) and paragraphs
191 (ee) and (rr) of subsection (7) of section 212.08, Florida
192 Statutes, are amended, and paragraph (hhh) is added to
193 subsection (7) of that section, to read:
194 212.08 Sales, rental, use, consumption, distribution, and
195 storage tax; specified exemptions.—The sale at retail, the
196 rental, the use, the consumption, the distribution, and the

197 storage to be used or consumed in this state of the following
198 are hereby specifically exempt from the tax imposed by this
199 chapter.
200 (5) EXEMPTIONS; ACCOUNT OF USE.—
201 (e) Gas or electricity used for certain agricultural
202 purposes.—
203 1. Butane gas, propane gas, natural gas, and all other
204 forms of liquefied petroleum gases are exempt from the tax
205 imposed by this chapter if used in any tractor, vehicle, or
206 other farm equipment which is used exclusively on a farm or for
207 processing farm products on the farm and no part of which gas is
208 used in any vehicle or equipment driven or operated on the
209 public highways of this state. This restriction does not apply
210 to the movement of farm vehicles or farm equipment between
211 farms. The transporting of bees by water and the operating of
212 equipment used in the apiary of a beekeeper is also deemed an
213 exempt use.
214 2. Electricity used directly or indirectly for production,
215 packing, or processing of agricultural products on the farm, or
216 used directly or indirectly in a packinghouse, is exempt from
217 the tax imposed by this chapter. As used in this subsection, the
218 term "packinghouse" means any building or structure where fruits
219 and vegetables are packed or otherwise prepared for market or
220 shipment in fresh form for wholesale distribution. The exemption
221 does not apply to electricity used in buildings or structures
222 where agricultural products are sold at retail. This exemption
223 applies only if the electricity used for the exempt purposes is
224 separately metered. If the electricity is not separately

225 metered, it is conclusively presumed that some portion of the
226 electricity is used for a nonexempt purpose, and all of the
227 electricity used for such purposes is taxable.
228 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
229 entity by this chapter do not inure to any transaction that is
230 otherwise taxable under this chapter when payment is made by a
231 representative or employee of the entity by any means,
232 including, but not limited to, cash, check, or credit card, even
233 when that representative or employee is subsequently reimbursed
234 by the entity. In addition, exemptions provided to any entity by
235 this subsection do not inure to any transaction that is
236 otherwise taxable under this chapter unless the entity has
237 obtained a sales tax exemption certificate from the department
238 or the entity obtains or provides other documentation as
239 required by the department. Eligible purchases or leases made
240 with such a certificate must be in strict compliance with this
241 subsection and departmental rules, and any person who makes an
242 exempt purchase with a certificate that is not in strict
243 compliance with this subsection and the rules is liable for and
244 shall pay the tax. The department may adopt rules to administer
245 this subsection.
246 (ee) Aircraft repair and maintenance labor charges.—There
247 shall be exempt from the tax imposed by this chapter all labor
248 charges for the repair and maintenance of qualified aircraft,
249 aircraft of more than 2,000 ~~15,000~~ pounds maximum certified
250 takeoff weight, and rotary wing aircraft of more than 10,000
251 pounds maximum certified takeoff weight. Except as otherwise
252 provided in this chapter, charges for parts and equipment

253 furnished in connection with such labor charges are taxable.
254 (rr) Equipment used in aircraft repair and maintenance.—
255 There shall be exempt from the tax imposed by this chapter
256 replacement engines, parts, and equipment used in the repair or
257 maintenance of qualified aircraft, aircraft of more than 2,000
258 ~~15,000~~ pounds maximum certified takeoff weight, and rotary wing
259 aircraft of more than 10,300 pounds maximum certified takeoff
260 weight, when such parts or equipment are installed on such
261 aircraft that is being repaired or maintained in this state.
262 (hhh) Items used in manufacturing and fabricating aircraft
263 and gas turbine engines.—Chemicals, machinery, parts, and
264 equipment used and consumed in the manufacture or fabrication of
265 aircraft engines and gas turbine engines, including cores,
266 electrical discharge machining supplies, brass electrodes,
267 ceramic guides, reamers, grinding and deburring wheels, Norton
268 vortex wheels, argon, nitrogen, helium, fluid abrasive cutters,
269 solvents and soaps, boroscopes, penetrants, patterns, dies, and
270 molds consumed in the production of castings are exempt from the
271 tax imposed by this chapter.
272 Section 4. Effective January 1, 2013, paragraph (b) of
273 subsection (5) of section 212.08, Florida Statutes, is amended
274 to read:
275 212.08 Sales, rental, use, consumption, distribution, and
276 storage tax; specified exemptions.—The sale at retail, the
277 rental, the use, the consumption, the distribution, and the
278 storage to be used or consumed in this state of the following
279 are hereby specifically exempt from the tax imposed by this
280 chapter.

281 (5) EXEMPTIONS; ACCOUNT OF USE.—
282 (b) Machinery and equipment used to increase productive
283 output.—
284 1. Industrial machinery and equipment purchased for
285 exclusive use by a new business in spaceport activities as
286 defined by s. 212.02 or for use in new businesses that
287 manufacture, process, compound, or produce for sale items of
288 tangible personal property at fixed locations are exempt from
289 the tax imposed by this chapter upon an affirmative showing by
290 the taxpayer to the satisfaction of the department that such
291 items are used in a new business in this state. Such purchases
292 must be made before ~~prior to~~ the date the business first begins
293 its productive operations, and delivery of the purchased item
294 must be made within 12 months after that date.
295 2. Industrial machinery and equipment purchased for
296 exclusive use by an expanding facility which is engaged in
297 spaceport activities as defined by s. 212.02 or for use in
298 expanding manufacturing facilities or plant units which
299 manufacture, process, compound, or produce for sale items of
300 tangible personal property at fixed locations in this state are
301 exempt from any amount of tax imposed by this chapter upon an
302 affirmative showing by the taxpayer to the satisfaction of the
303 department that such items are used to increase the productive
304 output of such expanded facility or business by not less than 5
305 ~~10~~ percent.
306 3.a. To receive an exemption provided by subparagraph 1.
307 or subparagraph 2., a qualifying business entity shall apply to
308 the department for a temporary tax exemption permit. The

309 application shall state that a new business exemption or
310 expanded business exemption is being sought. Upon a tentative
311 affirmative determination by the department pursuant to
312 subparagraph 1. or subparagraph 2., the department shall issue
313 such permit.
314 b. The applicant shall maintain all necessary books and
315 records to support the exemption. Upon completion of purchases
316 of qualified machinery and equipment pursuant to subparagraph 1.
317 or subparagraph 2., the temporary tax permit shall be delivered
318 to the department or returned to the department by certified or
319 registered mail.
320 c. If, in a subsequent audit conducted by the department,
321 it is determined that the machinery and equipment purchased as
322 exempt under subparagraph 1. or subparagraph 2. did not meet the
323 criteria mandated by this paragraph or if commencement of
324 production did not occur, the amount of taxes exempted at the
325 time of purchase shall immediately be due and payable to the
326 department by the business entity, together with the appropriate
327 interest and penalty, computed from the date of purchase, in the
328 manner prescribed by this chapter.
329 d. If a qualifying business entity fails to apply for a
330 temporary exemption permit or if the tentative determination by
331 the department required to obtain a temporary exemption permit
332 is negative, a qualifying business entity shall receive the
333 exemption provided in subparagraph 1. or subparagraph 2. through
334 a refund of previously paid taxes. No refund may be made for
335 such taxes unless the criteria mandated by subparagraph 1. or
336 subparagraph 2. have been met and commencement of production has

337 occurred.
338 4. The department shall adopt rules governing applications
339 for, issuance of, and the form of temporary tax exemption
340 permits; provisions for recapture of taxes; and the manner and
341 form of refund applications, and may establish guidelines as to
342 the requisites for an affirmative showing of increased
343 productive output, commencement of production, and qualification
344 for exemption.
345 5. The exemptions provided in subparagraphs 1. and 2. do
346 not apply to machinery or equipment purchased or used by
347 electric utility companies, communications companies, oil or gas
348 exploration or production operations, publishing firms that do
349 not export at least 50 percent of their finished product out of
350 the state, any firm subject to regulation by the Division of
351 Hotels and Restaurants of the Department of Business and
352 Professional Regulation, or any firm that does not manufacture,
353 process, compound, or produce for sale items of tangible
354 personal property or that does not use such machinery and
355 equipment in spaceport activities as required by this paragraph.
356 The exemptions provided in subparagraphs 1. and 2. shall apply
357 to machinery and equipment purchased for use in phosphate or
358 other solid minerals severance, mining, or processing
359 operations.
360 6. For the purposes of the exemptions provided in
361 subparagraphs 1. and 2., these terms have the following
362 meanings:
363 a. "Industrial machinery and equipment" means tangible
364 personal property or other property that has a depreciable life

365 of 3 years or more and that is used as an integral part in the
366 manufacturing, processing, compounding, or production of
367 tangible personal property for sale or is exclusively used in
368 spaceport activities. A building and its structural components
369 are not industrial machinery and equipment unless the building
370 or structural component is so closely related to the industrial
371 machinery and equipment that it houses or supports that the
372 building or structural component can be expected to be replaced
373 when the machinery and equipment are replaced. Heating and air-
374 conditioning systems are not industrial machinery and equipment
375 unless the sole justification for their installation is to meet
376 the requirements of the production process, even though the
377 system may provide incidental comfort to employees or serve, to
378 an insubstantial degree, nonproduction activities. The term
379 includes parts and accessories only to the extent that the
380 exemption thereof is consistent with the provisions of this
381 paragraph.
382 b. "Productive output" means the number of units actually
383 produced by a single plant, operation, or product line in a
384 single continuous 12-month period, irrespective of sales.
385 Increases in productive output shall be measured by the output
386 for 12 continuous months selected by the expanding business
387 after ~~following the~~ completion of the installation of such
388 machinery or equipment over the output for the 12 continuous
389 months immediately preceding such installation. However, in no
390 case may such time period begin later than 2 years after
391 ~~following the~~ completion of the installation of the new
392 machinery and equipment. The units used to measure productive

393 output shall be physically comparable between the two periods,
394 irrespective of sales.
395 Section 5. Subsection (5) of section 212.097, Florida
396 Statutes, is amended to read:
397 212.097 Urban High-Crime Area Job Tax Credit Program.—
398 (5) To be eligible for a tax credit under subsection (3),
399 the number of qualified employees employed 1 year before ~~prior~~
400 ~~to~~ the application date must be no lower than the number of
401 qualified employees on January 1, 2009, or on the application
402 date on which a credit under this section was based for any
403 previous application, including an application under subsection
404 (2), whichever occurs later.
405 Section 6. Effective January 1, 2013, and applying to tax
406 years beginning on or after January 1, 2013, subsection (1) of
407 section 220.14, Florida Statutes, is amended to read:
408 220.14 Exemption.—
409 (1) In computing a taxpayer's liability for tax under this
410 code, if the taxpayer submits to the department a statement
411 sworn to or affirmed under penalty of perjury that the taxpayer
412 does not transact business, directly or indirectly, with any
413 foreign country that has been designated by the United States
414 Secretary of State under 50 U.S.C. App. s. 2405(j), 22 U.S.C. s.
415 2371(a), or 22 U.S.C. s. 2780(d) as a country that has
416 repeatedly provided support for acts of international terrorism,
417 and:
418 (a) If the taxpayer submits to the department a written
419 certification that none of the taxpayer's employees are members
420 of a labor organization as defined in s. 447.02, there shall be

421 exempt from the tax $50,000 of net income as defined in s.
422 220.12; or
423 (b) If the taxpayer does not submit the certification
424 described in paragraph (a), there shall be exempt from the tax
425 $25,000 of net income as defined in s. 220.12 or such lesser
426 amount as will, without increasing the taxpayer's federal income
427 tax liability, provide the state with an amount under this code
428 which is equal to the maximum federal income tax credit which
429 may be available from time to time under federal law.
430 Section 7. Effective January 1, 2013, and applying to tax
431 years beginning on or after January 1, 2013, subsection (3) of
432 section 220.63, Florida Statutes, is amended to read:
433 220.63 Franchise tax imposed on banks and savings
434 associations.—
435 (3) For purposes of this part, the franchise tax base
436 shall be adjusted federal income, as defined in s. 220.13,
437 apportioned to this state, plus nonbusiness income allocated to
438 this state pursuant to s. 220.16, less the deduction allowed in
439 subsection (5) and:
440 (a) If the taxpayer certifies to the department that none
441 of the taxpayer's employees are members of a labor organization
442 as defined in s. 447.02, less $50,000; or
443 (b) If the taxpayer does not make the certification
444 described in paragraph (a), less $25,000.
445 Section 8. Paragraph (b) of subsection (4) of section
446 288.1254, Florida Statutes, is amended to read:
447 288.1254 Entertainment industry financial incentive
448 program.—

449 (4) TAX CREDIT ELIGIBILITY; TAX CREDIT AWARDS; QUEUES;
450 ELECTION AND DISTRIBUTION; CARRYFORWARD; CONSOLIDATED RETURNS;
451 PARTNERSHIP AND NONCORPORATE DISTRIBUTIONS; MERGERS AND
452 ACQUISITIONS.—
453 (b) Tax credit eligibility.—
454 1. General production queue.—Ninety-four percent of tax
455 credits authorized pursuant to subsection (6) in any state
456 fiscal year must be dedicated to the general production queue.
457 The general production queue consists of all qualified
458 productions other than those eligible for the commercial and
459 music video queue or the independent and emerging media
460 production queue. A qualified production that demonstrates a
461 minimum of $625,000 in qualified expenditures is eligible for
462 tax credits equal to 20 percent of its actual qualified
463 expenditures, up to a maximum of $8 million. A qualified
464 production that incurs qualified expenditures during multiple
465 state fiscal years may combine those expenditures to satisfy the
466 $625,000 minimum threshold. <u>If a qualified production claims a</u>
467 <u>credit from this queue for principal-photography-related</u>
468 <u>qualified production expenditures, at least 50 percent of the</u>
469 <u>total principal photography shooting days spent in the</u>
470 <u>production of that qualified production must be within this</u>
471 <u>state or at least $10 million must be spent on qualified</u>
472 <u>production expenditures within this state.</u>
473 a. An off-season certified production that is a feature
474 film, independent film, or television series or pilot is
475 eligible for an additional 5-percent tax credit on actual
476 qualified expenditures. An off-season certified production that

477 does not complete 75 percent of principal photography due to a
478 disruption caused by a hurricane or tropical storm may not be
479 disqualified from eligibility for the additional 5-percent
480 credit as a result of the disruption.
481 b. If more than 25 percent of the sum of total tax credits
482 awarded to productions after July 1, 2010, and total tax credits
483 certified, but not yet awarded, to productions currently in this
484 state has been awarded for television series, then no television
485 series ~~or pilot~~ shall be eligible for tax credits under this
486 subparagraph.
487 c. The calculations required by this sub-subparagraph
488 shall use only credits available to be certified and awarded on
489 or after July 1, 2011.
490 (I) If the provisions of sub-subparagraph b. are not
491 applicable and less than 25 percent of the sum of the total tax
492 credits awarded to productions and the total tax credits
493 certified, but not yet awarded, to productions currently in this
494 state has been to high-impact television series, any qualified
495 high-impact television series shall be allowed first position in
496 this queue for tax credit awards not yet certified.
497 (II) If less than 20 percent of the sum of the total tax
498 credits awarded to productions and the total tax credits
499 certified, but not yet awarded, to productions currently in this
500 state has been to digital media projects, any digital media
501 project with qualified expenditures of greater than $4,500,000
502 shall be allowed first position in this queue for tax credit
503 awards not yet certified.
504 (III) For the purposes of determining position between a

505 high-impact television series allowed first position and a
506 digital media project allowed first position under this sub-
507 subparagraph, tax credits shall be awarded on a first-come,
508 first-served basis.
509 d. A qualified production that incurs at least 85 percent
510 of its qualified expenditures within a region designated as an
511 underutilized region at the time that the production is
512 certified is eligible for an additional 5-percent tax credit.
513 e. Any qualified production that employs students enrolled
514 full-time in a film and entertainment-related or digital media-
515 related course of study at an institution of higher education in
516 this state is eligible for an additional 15-percent tax credit
517 on qualified expenditures that are wages, salaries, or other
518 compensation paid to such students. The additional 15-percent
519 tax credit shall also be applicable to persons hired within 12
520 months of graduating from a film and entertainment-related or
521 digital media-related course of study at an institution of
522 higher education in this state. The additional 15-percent tax
523 credit shall apply to qualified expenditures that are wages,
524 salaries, or other compensation paid to such recent graduates
525 for 1 year from the date of hiring.
526 f. A qualified production for which 50 percent or more of
527 its principal photography occurs at a qualified production
528 facility, or a qualified digital media project or the digital
529 animation component of a qualified production for which 50
530 percent or more of the project's or component's qualified
531 expenditures are related to a qualified digital media production
532 facility, shall be eligible for an additional 5-percent tax

533 credit on actual qualified expenditures for production activity
534 at that facility.
535 g. No qualified production shall be eligible for tax
536 credits provided under this paragraph totaling more than 30
537 percent of its actual qualified expenses.
538 2. Commercial and music video queue.—Three percent of tax
539 credits authorized pursuant to subsection (6) in any state
540 fiscal year must be dedicated to the commercial and music video
541 queue. A qualified production company that produces national or
542 regional commercials or music videos may be eligible for a tax
543 credit award if it demonstrates a minimum of $100,000 in
544 qualified expenditures per national or regional commercial or
545 music video and exceeds a combined threshold of $500,000 after
546 combining actual qualified expenditures from qualified
547 commercials and music videos during a single state fiscal year.
548 After a qualified production company that produces commercials,
549 music videos, or both reaches the threshold of $500,000, it is
550 eligible to apply for certification for a tax credit award. The
551 maximum credit award shall be equal to 20 percent of its actual
552 qualified expenditures up to a maximum of $500,000. If there is
553 a surplus at the end of a fiscal year after the Office of Film
554 and Entertainment certifies and determines the tax credits for
555 all qualified commercial and video projects, such surplus tax
556 credits shall be carried forward to the following fiscal year
557 and be available to any eligible qualified productions under the
558 general production queue.
559 3. Independent and emerging media production queue.—Three
560 percent of tax credits authorized pursuant to subsection (6) in

561 any state fiscal year must be dedicated to the independent and
562 emerging media production queue. This queue is intended to
563 encourage Florida independent film and emerging media
564 production. Any qualified production, excluding commercials,
565 infomercials, or music videos, that demonstrates at least
566 $100,000, but not more than $625,000, in total qualified
567 expenditures is eligible for tax credits equal to 20 percent of
568 its actual qualified expenditures. If a surplus exists at the
569 end of a fiscal year after the Office of Film and Entertainment
570 certifies and determines the tax credits for all qualified
571 independent and emerging media production projects, such surplus
572 tax credits shall be carried forward to the following fiscal
573 year and be available to any eligible qualified productions
574 under the general production queue.
575 4. Family-friendly productions.—A certified theatrical or
576 direct-to-video motion picture production or video game
577 determined by the Commissioner of Film and Entertainment, with
578 the advice of the Florida Film and Entertainment Advisory
579 Council, to be family-friendly, based on the review of the
580 script and the review of the final release version, is eligible
581 for an additional tax credit equal to 5 percent of its actual
582 qualified expenditures. Family-friendly productions are those
583 that have cross-generational appeal; would be considered
584 suitable for viewing by children age 5 or older; are appropriate
585 in theme, content, and language for a broad family audience;
586 embody a responsible resolution of issues; and do not exhibit or
587 imply any act of smoking, sex, nudity, or vulgar or profane
588 language.

589 Section 9. Paragraph (c) of subsection (3) of section
590 288.9914, Florida Statutes, is amended to read:
591 288.9914 Certification of qualified investments;
592 investment issuance reporting.—
593 (3) REVIEW.—
594 (c) The department may not approve a cumulative amount of
595 qualified investments that may result in the claim of more than
596 $195 ~~$97.5~~ million in tax credits during the existence of the
597 program or more than $40 ~~$20~~ million in tax credits in a single
598 state fiscal year. However, the potential for a taxpayer to
599 carry forward an unused tax credit may not be considered in
600 calculating the annual limit.
601 Section 10. Subsection (1) of section 288.9915, Florida
602 Statutes, is amended to read:
603 288.9915 Use of proceeds from qualified investments;
604 recordkeeping.—
605 (1) A qualified community development entity may not make
606 cash interest payments on a long-term debt security that is a
607 qualified investment in excess of the entity's cumulative
608 operating income earned during the 7 ~~for 6~~ years after ~~following~~
609 ~~the~~ issuance of the security. For purposes of calculating
610 operating income, the interest expense on the security is
611 disregarded.
612 Section 11. Section 290.00729, Florida Statutes, is
613 created to read:
614 290.00729 Enterprise zone designation for Charlotte
615 County.—Charlotte County may apply to the Department of Economic
616 Opportunity for designation of one enterprise zone encompassing

617 an area not to exceed 20 square miles within Charlotte County.
618 The application must be submitted by December 31, 2012, and must
619 comply with the requirements in s. 290.0055. Notwithstanding s.
620 290.0065 limiting the total number of enterprise zones
621 designated and the number of enterprise zones within a
622 population category, the department may designate one enterprise
623 zone under this section. The department shall establish the
624 initial effective date of the enterprise zone designated under
625 this section.
626 Section 12. Section 290.00731, Florida Statutes, is
627 created to read:
628 290.00731 Enterprise zone designation for Citrus County.—
629 Citrus County may apply to the department for designation of one
630 enterprise zone for an area within Citrus County. The
631 application must be submitted by December 31, 2012, and must
632 comply with the requirements of s. 290.0055. Notwithstanding s.
633 290.0065 limiting the total number of enterprise zones
634 designated and the number of enterprise zones within a
635 population category, the department may designate one enterprise
636 zone under this section. The department shall establish the
637 initial effective date of the enterprise zone designated under
638 this section.
639 Section 13. (1) The executive director of the Department
640 of Revenue is authorized, and all conditions are deemed met, to
641 adopt emergency rules under ss. 120.536(1) and 120.54(4),
642 Florida Statutes, for the purpose of implementing this act.
643 (2) Notwithstanding any provision of law, such emergency
644 rules shall remain in effect for 6 months after the date adopted

645 and may be renewed during the pendency of procedures to adopt
646 permanent rules addressing the subject of the emergency rules.
647 Section 14. Except as otherwise expressly provided in this
648 act, this act shall take effect July 1, 2012.

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3/7/12
Meeting Date

Topic: ECONOMIC DEVELOPMENT

Bill Number: HB7087 *(if applicable)*

Name: NANCY STEPHENS

Amendment Barcode: *(if applicable)*

Job Title: EXECUTIVE DIRECTOR

Address: *Street*

TALLAHASSEE FL 32317
City *State* *Zip*

Phone:

E-mail: nancy@nstephens.com

Speaking: [X] For [ ] Against [ ] Information

Representing: MANUFACTURERS ASSOCIATION OF FLORIDA

Appearing at request of Chair: [ ] Yes [X] No

Lobbyist registered with Legislature: [X] Yes [ ] No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

S-001 (10/20/11)

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3/7/12
Meeting Date

Topic: Economic Development

Bill Number: 7087 *(if applicable)*

Name: Elizabeth Gianini

Amendment Barcode: *(if applicable)*

Job Title: VP Sanford Burnham

Address: 6400 Sanger Road
Street

Orlando FL
City *State* *Zip*

Phone: 407 595 1919

E-mail: egianini@burnham.org

Speaking: [✓] For [ ] Against [ ] Information

Representing: Sanford Burnham Medical Research Institute

Appearing at request of Chair: [ ] Yes [✓] No

Lobbyist registered with Legislature: [✓] Yes [ ] No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

S-001 (10/20/11)

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3/7/2012
Meeting Date

Topic: Bill

Bill Number: HB 7087 *(if applicable)*

Name: JOSE L. GONZALEZ

Amendment Barcode: *(if applicable)*

Job Title: VP GOVT. AFFAIRS

Address: 516 N. ADAMS ST
Street

TALLAHASSEE, FL 32301
City *State* *Zip*

Phone: 224-7173

E-mail: jgonzalez@AIF.com

Speaking: ☑ For ☐ Against ☐ Information

Representing: AIF

Appearing at request of Chair: ☐ Yes ☐ No

Lobbyist registered with Legislature: ☑ Yes ☐ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

S-001 (10/20/11)

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3/6/12
Meeting Date

Topic: 7087

Bill Number: 7087 *(if applicable)*

Name: Stephen Shiver

Amendment Barcode: _____ *(if applicable)*

Job Title: _____

Address: 215 S Monroe
Street

32312
City *State* *Zip*

Phone: 222 8900

E-mail: _____

Speaking: [X] For [ ] Against [ ] Information

Representing: Associated Industries

Appearing at request of Chair: [ ] Yes [ ] No

Lobbyist registered with Legislature: [ ] Yes [ ] No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

S-001 (10/20/11)

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3/7/2012
Meeting Date

Topic _____

Bill Number HB 7087 *(if applicable)*

Name JOSE L. GONZALEZ

Amendment Barcode 832768 *(if applicable)*

Job Title VP GOVT. AFFAIRS

Address 516 N ADAMS ST
Street

TALLAHASSEE, FL 32301
City *State* *Zip*

Phone 224-7173

E-mail JGONZALEZ@AIF.COM

Speaking: [x] For [ ] Against [ ] Information

Representing AIF

Appearing at request of Chair: [ ] Yes [ ] No

Lobbyist registered with Legislature: [x] Yes [ ] No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

S-001 (10/20/11)

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3/7/12
Meeting Date

Amendment only

Topic: Public-Private Partnership

Bill Number: HB 7087 *(if applicable)*

Name: David Cruz

Amendment Barcode: 832 768 *(if applicable)*

Job Title: Legislative Advocate

Address: P.O. Box 1757
Street

Tallahassee, FL 32302
City, State, Zip

Phone: 850-701-3676

E-mail: Dcruz@flcities.com

Speaking: [x] For [ ] Against [ ] Information

Representing: Florida League of Cities

Appearing at request of Chair: [ ] Yes [x] No

Lobbyist registered with Legislature: [x] Yes [ ] No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

S-001 (10/20/11)

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

March 7, 2012
Meeting Date

Topic: Manufacturers' Competitiveness Act

Bill Number: HB 7087 Engrossed 2 *(if applicable)*

Name: Rheb (Reeb) Harbison

Amendment Barcode: 919446 *(if applicable)*

Job Title: Senior Government Consultant

Address: 215 South Monroe Street, Suite 500
Street

Tallahassee — *City*
FL — *State*
32301 — *Zip*

Phone: 850-224-1585

E-mail: rharbison@carltonfields.com

Speaking: [✓] For [ ] Against [ ] Information

Representing: PepsiCo/Tropicana; Associated Industries of Florida

Appearing at request of Chair: [ ] Yes [✓] No

Lobbyist registered with Legislature: [✓] Yes [ ] No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

S-001 (10/20/11)

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3/7/2012
Meeting Date

Topic _____

Bill Number HB 7087 *(if applicable)*

Name JOSÉ L. GONZALEZ

Amendment Barcode 919446 *(if applicable)*

Job Title VP GOVT. AFFAIRS

Address TALLAHASSEE, FL 32301
Street

City *State* *Zip*

Phone 224-7173

E-mail JGONZALEZ@AIF.COM

Speaking: [x] For [ ] Against [ ] Information

Representing AIF

Appearing at request of Chair: [ ] Yes [ ] No

Lobbyist registered with Legislature: [x] Yes [ ] No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

S-001 (10/20/11)

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3/7/12
Meeting Date

Topic: ECO. DEV.

Bill Number: 7087 (if applicable)

Name: JAMIE WILSON

Amendment Barcode: 401580 (if applicable)

Job Title: VICE PRESIDENT

Address: 12902 MAGNOLIA DR.
Street

TAMPA, FL 33612
City, State, Zip

Phone: 813-745-1521

E-mail: jamie.wilson@moffitt.org

Speaking: [X] For [ ] Against [ ] Information

Representing: MOFFITT CANCER CENTER

Appearing at request of Chair: [ ] Yes [X] No

Lobbyist registered with Legislature: [X] Yes [ ] No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

S-001 (10/20/11)

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3/7/12
Meeting Date

Topic: Economic Development

Bill Number: HB 7087 *(if applicable)*

Name: Vicki Weber

Amendment Barcode: 401580 *(if applicable)*

Strike all

Job Title: ~~Attorney~~ - Hopping Green & Sams

Address: 119 S. Monroe #300
Street

Tallahassee Fla 32301
City *State* *Zip*

Phone: 850-222-7500

E-mail: vweber@hgslaw.com

Speaking: [x] For [ ] Against [ ] Information

Representing: Florida Chamber of Commerce

Appearing at request of Chair: [ ] Yes [x] No

Lobbyist registered with Legislature: [x] Yes [ ] No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

S-001 (10/20/11)

CourtSmart Tag Report

Room: KN 412 **Case:** **Type:**
Caption: Senate Budget Committee **Judge:**

Started: 3/7/2012 8:07:10 AM
Ends: 3/7/2012 8:53:40 AM Length: 00:46:31

8:07:14 AM	Sen. Alexander (Chair)
8:07:25 AM	
8:08:06 AM	
8:08:12 AM	Sen. Alexander
8:08:21 AM	H 7087
8:08:22 AM	Sen. Negron
8:08:30 AM	Sen. Alexander
8:09:22 AM	Sen. Negron
8:09:26 AM	Am. 401580
8:09:38 AM	Sen. Alexander
8:15:41 AM	Sen. Negron
8:15:50 AM	Sen. Joyner
8:15:52 AM	Sen. Negron
8:15:54 AM	Sen. Joyner
8:15:58 AM	Sen. Negron
8:16:00 AM	Sen. Alexander
8:16:14 AM	Sen. Joyner
8:16:16 AM	Sen. Negron
8:16:18 AM	Sen. Joyner
8:16:40 AM	Sen. Alexander
8:16:56 AM	Sen. Negron
8:17:00 AM	Sen. Bennett
8:17:17 AM	Sen. Alexander
8:17:18 AM	Sen. Bennett
8:17:25 AM	Sen. Negron
8:17:38 AM	Jamie Wilson, Vice President, Moffitt Cancer Center (waives in support)
8:17:42 AM	Sen. Negron
8:17:44 AM	Vicki Weber, Florida Chamber of Commerce (waives in support)
8:17:47 AM	Sen. Negron
8:17:52 AM	Am. 832768
8:17:58 AM	
8:18:00 AM	Sen. Negron
8:18:08 AM	Am. 919446
8:18:09 AM	
8:18:11 AM	Sen. Negron
8:18:20 AM	Am. 961606
8:18:26 AM	Sen. Bogdanoff
8:18:58 AM	Sen. Negron
8:19:14 AM	Sen. Joyner
8:19:34 AM	Sen. Negron
8:19:37 AM	Sen. Bogdanoff
8:20:15 AM	Sen. Negron
8:20:20 AM	Sen. Thrasher
8:20:52 AM	Sen. Negron
8:20:52 AM	Sen. Bogdanoff
8:21:05 AM	Sen. Negron
8:21:07 AM	Sen. Lynn
8:21:19 AM	Sen. Negron
8:21:20 AM	Sen. Bogdanoff
8:21:41 AM	Sen. Negron
8:21:42 AM	Sen. Lynn
8:21:56 AM	Sen. Negron

8:21:58 AM Sen. Bogdanoff
8:22:16 AM Sen. Negron
8:22:17 AM Sen. Bennett
8:22:33 AM Sen. Negron
8:22:47 AM Sen. Alexander
8:22:59 AM Sen. Negron
8:23:06 AM Sen. Bogdanoff
8:23:06 AM Sen. Bennett
8:23:07 AM Sen. Negron
8:23:10 AM Sen. Norman
8:23:51 AM Sen. Negron
8:23:52 AM Sen. Bogdanoff
8:24:54 AM Sen. Negron
8:24:56 AM Sen. Gaetz
8:25:30 AM Sen. Negron
8:25:32 AM Sen. Bogdanoff
8:25:46 AM Sen. Negron
8:25:51 AM Sen. Sobel
8:26:05 AM Sen. Negron
8:26:07 AM Sen. Bogdanoff
8:26:31 AM Sen. Negron
8:26:33 AM Sen. Montford
8:26:52 AM Sen. Alexander
8:27:00 AM Sen. Negron
8:27:02 AM Sen. Margolis
8:27:33 AM Sen. Negron
8:28:06 AM Sen. Bennett
8:30:25 AM Sen. Negron
8:30:32 AM Sen. Richter
8:31:33 AM Sen. Negron
8:31:35 AM Sen. Norman
8:32:56 AM Sen. Negron
8:33:00 AM Sen. Lynn
8:33:24 AM Sen. Negron
8:33:31 AM Sen. Sobel
8:34:31 AM Sen. Negron
8:34:37 AM Sen. Alexander
8:35:22 AM Sen. Negron
8:35:23 AM Sen. Bogdanoff
8:38:16 AM Am. 961606
8:38:17 AM Sen. Negron
8:38:33 AM H 4087, cont.
8:38:34 AM Sen. Negron
8:38:40 AM Stephen Shriver, Associated Industries (waives in support)
8:38:42 AM Sen. Negron
8:38:51 AM Jose Gonzalez, Vice President Government Affairs, Associated Industries of Florida
8:39:24 AM Sen. Negron
8:39:26 AM Elizabeth Gianini, Vice President, Sanford Burnham Medical Research Institute (waives in support)
8:39:27 AM Sen. Negron
8:39:28 AM Nancy Stephens, Executive Director, Manufacturers Association of Florida (waives in support)
8:39:32 AM Sen. Negron
8:39:46 AM Sen. Joyner
8:39:52 AM Sen. Negron
8:40:05 AM Sen. Joyner
8:40:50 AM Sen. Negron
8:40:58 AM Sen. Altman
8:41:48 AM Sen. Negron
8:41:57 AM Sen. Siplin
8:42:39 AM Sen. Negron
8:42:42 AM Sen. Joyner
8:42:43 AM Sen. Negron
8:42:45 AM Sen. Joyner

8:43:01 AM	Sen. Siplin
8:43:02 AM	Sen. Negron
8:43:06 AM	Sen. Siplin
8:43:18 AM	Sen. Negron
8:43:21 AM	Sen. Joyner
8:43:27 AM	Sen. Negron
8:43:30 AM	Sen. Joyner
8:44:03 AM	Sen. Negron
8:44:05 AM	Sen. Alexander
8:44:29 AM	Sen. Negron
8:44:52 AM	Sen. Montford
8:45:26 AM	Sen. Negron
8:45:28 AM	Sen. Alexander
8:46:10 AM	Sen. Negron
8:46:16 AM	Motion for vote time certain
8:46:25 AM	Sen. Negron
8:46:32 AM	Sen. Sobel
8:46:41 AM	Sen. Negron
8:46:42 AM	Sen. Alexander
8:47:02 AM	Sen. Sobel
8:47:05 AM	Sen. Negron
8:47:06 AM	Sen. Sobel
8:47:40 AM	Sen. Negron
8:47:42 AM	Sen. Alexander
8:48:21 AM	Sen. Negron
8:48:23 AM	Sen. Lynn
8:48:48 AM	Sen. Siplin
8:48:51 AM	Sen. Negron
8:48:52 AM	Sen. Siplin
8:48:55 AM	Sen. Lynn
8:48:56 AM	Sen. Siplin
8:48:58 AM	Sen. Negron
8:49:01 AM	Sen. Gaetz
8:49:52 AM	Sen. Negron
8:50:04 AM	Sen. Joyner
8:50:25 AM	Sen. Negron
8:50:28 AM	Sen. Alexander
8:50:52 AM	Sen. Negron
8:50:55 AM	Sen. Joyner
8:50:57 AM	Sen. Negron
8:51:06 AM	Sen. Alexander
8:52:33 AM	Sen. Negron
8:52:41 AM	
8:53:24 AM	Sen. Negron
8:53:32 AM	Sen. Alexander
8:53:39 AM	