

1 A bill to be entitled
2 An act relating to economic development; amending s.
3 125.045, F.S.; requiring an agency or entity that receives
4 county funds for economic development purposes pursuant to
5 a contract to submit a report on the use of the funds;
6 requiring the county to include the report in its annual
7 financial audit; requiring counties to report on the
8 provision of economic development incentives to businesses
9 to the Legislative Committee on Intergovernmental
10 Relations or successor entity; amending s. 159.803, F.S.;
11 conforming a cross-reference; amending s. 166.021, F.S.;
12 requiring an agency or entity that receives municipal
13 funds for economic development purposes pursuant to a
14 contract to submit a report on the use of the funds;
15 requiring the municipality to include the report in its
16 annual financial audit; requiring municipalities to report
17 on the provision of economic development incentives to
18 businesses to the Legislative Committee on
19 Intergovernmental Relations or successor entity; amending
20 s. 196.1995, F.S.; authorizing counties and municipalities
21 to extend economic development ad valorem tax exemptions
22 under certain circumstances; amending s. 212.20, F.S.;
23 providing for distribution of proceeds of the sales and
24 use tax and certain other taxes to the National Swimming
25 Center at Cape Coral, subject to legislative
26 appropriation; amending s. 220.191, F.S.; conforming
27 cross-references; amending s. 288.018, F.S.; revising the
28 allowable uses for matching grants awarded under the

29 Regional Rural Development Grants Program; amending s.
30 288.1045, F.S.; revising the definition of the term "jobs"
31 for purposes of the qualified defense contractor and space
32 flight business tax refund program; amending s. 288.106,
33 F.S.; providing legislative findings and declarations;
34 revising and providing definitions; revising the amounts
35 of tax refund payments allowable under the tax refund
36 program for qualified target industry businesses; revising
37 criteria for the waiver of wage requirements under the tax
38 refund program for qualified target industry businesses;
39 establishing a schedule for the Office of Tourism, Trade,
40 and Economic Development to review and revise the list of
41 target industries and submit a report to the Governor and
42 Legislature; revising the criteria for evaluating
43 applications for the program; requiring consideration of
44 the state's return on investment in evaluating
45 applications for participation in the program; requiring
46 the Office of Economic and Demographic Research to submit
47 reports to the Legislature evaluating the calculation of
48 the state's return on investment for the program;
49 requiring that additional provisions be included in tax
50 refund agreements; redesignating the economic-stimulus
51 exemption as the "economic recovery extension"; revising
52 the date by which qualified target industry businesses may
53 request economic recovery extensions; authorizing waiver
54 of a requirement that qualified target industry businesses
55 annually provide proof of taxes paid under certain
56 conditions; requiring the Office of Tourism, Trade, and

57 Economic Development to submit reports to the Governor and
58 Legislature concerning the failure of qualified target
59 industry businesses to complete their tax refund
60 agreements; deleting obsolete provisions; revising the
61 date by which a target industry business may be certified
62 as qualified for the program; conforming cross-references;
63 amending s. 288.107, F.S.; revising the definition of the
64 term "jobs" for purposes of brownfield redevelopment bonus
65 refunds; conforming cross-references; amending s. 288.108,
66 F.S.; revising the definitions of the terms "eligible
67 high-impact business" and "jobs" for purposes of high-
68 impact sector performance grants; revising the guidelines
69 for negotiating the award of high-impact sector
70 performance grants; amending s. 288.1088, F.S.; revising
71 the process for legislative consultation and review of
72 Quick Action Closing Fund projects; authorizing certain
73 Quick Action Closing Fund businesses to request
74 renegotiation of their contracts; providing for review and
75 approval of the requests; providing for the return of
76 funds under certain circumstances; providing for the
77 reappropriation of returned funds; providing for
78 expiration; requiring that certain funds be placed in
79 reserve; providing for the release of funds; providing for
80 the reversion of funds; amending s. 288.1089, F.S.;
81 revising the definitions of the terms "jobs" and "rural
82 area" for purposes of the Innovation Incentive Program;
83 amending s. 290.00677, F.S.; conforming provisions to
84 changes made by the act; amending s. 373.441, F.S.;

85 | revising provisions relating to adoption of rules relating
86 | to permitting; requiring the Department of Environmental
87 | Protection to adopt rules that authorize a local
88 | government to petition the Governor and Cabinet for
89 | certain delegation requests; requiring the Department of
90 | Environmental Protection to detail the statutes or rules
91 | that were not satisfied by a local government that made a
92 | request for delegation and to detail actions that could be
93 | taken to allow for delegation; authorizing a local
94 | government to petition the Governor and Cabinet to review
95 | the denial of a delegation request; providing for approval
96 | of a delegation of authority that meets the requirements
97 | of certain rule provisions; amending s. 403.061, F.S.;
98 | directing the Department of Environmental Protection to
99 | expand the use of online self-certification for certain
100 | exemptions and permits; limiting the authority of local
101 | governments to specify the method or form for documenting
102 | that projects qualify for exemptions or permits; extending
103 | the expiration dates of certain permits issued by the
104 | Department of Environmental Protection or a water
105 | management district; extending certain previously granted
106 | buildout dates; requiring a permitholder to notify the
107 | authorizing agency of its intended use of the extension;
108 | exempting certain permits from eligibility for an
109 | extension; providing for applicability of rules governing
110 | permits; declaring that certain provisions do not impair
111 | the authority of counties and municipalities under certain
112 | circumstances; providing legislative intent; providing for

113 | inventory of state-owned property; directing the
 114 | department to submit annual reports to the Governor and
 115 | Legislature concerning the disposition of such state-owned
 116 | property; requiring the installation of fuel tank upgrades
 117 | to secondary containment systems to be completed by
 118 | specified deadlines; providing for applicability;
 119 | requiring the department to adopt rules; providing
 120 | effective dates.

121 |

122 | Be It Enacted by the Legislature of the State of Florida:

123 |

124 | Section 1. Effective July 1, 2010, subsections (4) and (5)
 125 | are added to section 125.045, Florida Statutes, to read:

126 | 125.045 County economic development powers.—

127 | (4) A contract between the governing body of a county or
 128 | other entity engaged in economic development activities on
 129 | behalf of the county and an economic development agency must
 130 | require the agency or entity receiving county funds to submit a
 131 | report to the governing body of the county detailing how the
 132 | county funds are spent and detailing the results of the economic
 133 | development agency's or entity's efforts on behalf of the
 134 | county. The county shall include the report as an addendum to
 135 | the county's annual financial audit.

136 | (5) (a) By January 15 of each year, beginning in 2011, each
 137 | county shall report to the Legislative Committee on
 138 | Intergovernmental Relations or its successor entity the economic
 139 | development incentives given to any business during the county's
 140 | previous fiscal year. Economic development incentives include:

141 1. Direct financial incentives of monetary assistance
142 provided to a business from the county or through an
143 organization authorized by the county. Such incentives include
144 grants, loans, equity investments, loan insurance and
145 guarantees, and training subsidies.

146 2. Indirect incentives in the form of grants and loans
147 provided to businesses and community organizations that provide
148 support to businesses or promote business investment or
149 development.

150 3. Fee-based or tax-based incentives, including credits,
151 refunds, exemptions, and property tax abatement or assessment
152 reductions.

153 4. Below-market rate leases or deeds for real property.

154 5. Any other inducement provided to a business in order
155 for the business to create or retain jobs, relocate to or remain
156 in the county, or expand its current operations in the county.

157 (b) A county shall report its economic development
158 incentives in the format specified by the Legislative Committee
159 on Intergovernmental Relations or its successor entity.

160 (c) The Legislative Committee on Intergovernmental
161 Relations or its successor entity shall compile the economic
162 development incentives provided by each county in a manner that
163 shows the total of each class of economic development incentives
164 provided by each county and all counties.

165 (d) If a county does not provide any economic development
166 incentives during its previous fiscal year, the governing body
167 of the county must report to the Legislative Committee on
168 Intergovernmental Relations or its successor entity that the

169 county did not provide any incentives.

170 Section 2. Subsection (11) of section 159.803, Florida
171 Statutes, is amended to read:

172 159.803 Definitions.—As used in this part, the term:

173 (11) "Florida First Business project" means any project
174 which is certified by the Office of Tourism, Trade, and Economic
175 Development as eligible to receive an allocation from the
176 Florida First Business allocation pool established pursuant to
177 s. 159.8083. The Office of Tourism, Trade, and Economic
178 Development may certify those projects meeting the criteria set
179 forth in s. 288.106(4)~~(3)~~(b) or any project providing a
180 substantial economic benefit to this state.

181 Section 3. Effective July 1, 2010, paragraph (d) of
182 subsection (9) of section 166.021, Florida Statutes, is
183 redesignated as paragraph (f) and amended, and new paragraphs
184 (d) and (e) are added to that subsection, to read:

185 166.021 Powers.—

186 (9)

187 (d) A contract between the governing body of a
188 municipality or other entity engaged in economic development
189 activities on behalf of the municipality and an economic
190 development agency must require the agency or entity receiving
191 municipal funds to submit a report to the governing body of the
192 municipality detailing how the municipal funds are spent and
193 detailing the results of the economic development agency's or
194 entity's efforts on behalf of the municipality. The municipality
195 shall include the report as an addendum to the municipality's
196 annual financial audit.

197 (e)1. By January 15 of each year, beginning in 2011, each
198 municipality having annual revenues or expenditures greater than
199 \$250,000 shall report to the Legislative Committee on
200 Intergovernmental Relations or its successor entity the economic
201 development incentives given to any business during the
202 municipality's previous fiscal year. Economic development
203 incentives include:

204 a. Direct financial incentives of monetary assistance
205 provided to a business from the municipality or through an
206 organization authorized by the municipality. Such incentives
207 include grants, loans, equity investments, loan insurance and
208 guarantees, and training subsidies.

209 b. Indirect incentives in the form of grants and loans
210 provided to businesses and community organizations that provide
211 support to businesses or promote business investment or
212 development.

213 c. Fee-based or tax-based incentives, including credits,
214 refunds, exemptions, and property tax abatement or assessment
215 reductions.

216 d. Below-market rate leases or deeds for real property.

217 e. Any other inducement provided to a business in order
218 for the business to create or retain jobs, relocate to or remain
219 in the municipality, or expand its current operations in the
220 municipality.

221 2. A municipality shall report its economic development
222 incentives in the format specified by the Legislative Committee
223 on Intergovernmental Relations or its successor entity.

224 3. The Legislative Committee on Intergovernmental

225 Relations or its successor entity shall compile the economic
 226 development incentives provided by each municipality in a manner
 227 that shows the total of each class of economic development
 228 incentives provided by each municipality and all municipalities.

229 4. If a municipality does not provide any economic
 230 development incentives during its previous fiscal year, the
 231 governing body of the municipality must report to the
 232 Legislative Committee on Intergovernmental Relations or its
 233 successor entity that the municipality did not provide any
 234 incentives.

235 (f) (d) Nothing contained in This subsection does not limit
 236 shall be construed as a limitation on the home rule powers
 237 granted by the State Constitution to ~~for~~ municipalities.

238 Section 4. Subsection (7) of section 196.1995, Florida
 239 Statutes, is amended to read:

240 196.1995 Economic development ad valorem tax exemption.—

241 (7) The authority to grant exemptions under this section
 242 expires will expire 10 years after the date such authority was
 243 approved in an election, but such authority may be renewed for
 244 subsequent another 10-year periods if each 10-year renewal is
 245 approved period in a referendum called and held pursuant to this
 246 section.

247 Section 5. Paragraph (d) of subsection (6) of section
 248 212.20, Florida Statutes, is amended to read:

249 212.20 Funds collected, disposition; additional powers of
 250 department; operational expense; refund of taxes adjudicated
 251 unconstitutionally collected.—

252 (6) Distribution of all proceeds under this chapter and s.

253 202.18(1)(b) and (2)(b) shall be as follows:

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

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

263 2. After the distribution under subparagraph 1., 8.814
 264 percent of the amount remitted by a sales tax dealer located
 265 within a participating county pursuant to s. 218.61 shall be
 266 transferred into the Local Government Half-cent Sales Tax
 267 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
 268 transferred shall be reduced by 0.1 percent, and the department
 269 shall distribute this amount to the Public Employees Relations
 270 Commission Trust Fund less \$5,000 each month, which shall be
 271 added to the amount calculated in subparagraph 3. and
 272 distributed accordingly.

273 3. After the distribution under subparagraphs 1. and 2.,
 274 0.095 percent shall be transferred to the Local Government Half-
 275 cent Sales Tax Clearing Trust Fund and distributed pursuant to
 276 s. 218.65.

277 4. After the distributions under subparagraphs 1., 2., and
 278 3., 2.0440 percent of the available proceeds shall be
 279 transferred monthly to the Revenue Sharing Trust Fund for
 280 Counties pursuant to s. 218.215.

281 5. After the distributions under subparagraphs 1., 2., and
282 3., 1.3409 percent of the available proceeds shall be
283 transferred monthly to the Revenue Sharing Trust Fund for
284 Municipalities pursuant to s. 218.215. If the total revenue to
285 be distributed pursuant to this subparagraph is at least as
286 great as the amount due from the Revenue Sharing Trust Fund for
287 Municipalities and the former Municipal Financial Assistance
288 Trust Fund in state fiscal year 1999-2000, no municipality shall
289 receive less than the amount due from the Revenue Sharing Trust
290 Fund for Municipalities and the former Municipal Financial
291 Assistance Trust Fund in state fiscal year 1999-2000. If the
292 total proceeds to be distributed are less than the amount
293 received in combination from the Revenue Sharing Trust Fund for
294 Municipalities and the former Municipal Financial Assistance
295 Trust Fund in state fiscal year 1999-2000, each municipality
296 shall receive an amount proportionate to the amount it was due
297 in state fiscal year 1999-2000.

298 6. Of the remaining proceeds:

299 a. In each fiscal year, the sum of \$29,915,500 shall be
300 divided into as many equal parts as there are counties in the
301 state, and one part shall be distributed to each county. The
302 distribution among the several counties must begin each fiscal
303 year on or before January 5th and continue monthly for a total
304 of 4 months. If a local or special law required that any moneys
305 accruing to a county in fiscal year 1999-2000 under the then-
306 existing provisions of s. 550.135 be paid directly to the
307 district school board, special district, or a municipal
308 government, such payment must continue until the local or

309 special law is amended or repealed. The state covenants with
310 holders of bonds or other instruments of indebtedness issued by
311 local governments, special districts, or district school boards
312 before July 1, 2000, that it is not the intent of this
313 subparagraph to adversely affect the rights of those holders or
314 relieve local governments, special districts, or district school
315 boards of the duty to meet their obligations as a result of
316 previous pledges or assignments or trusts entered into which
317 obligated funds received from the distribution to county
318 governments under then-existing s. 550.135. This distribution
319 specifically is in lieu of funds distributed under s. 550.135
320 before July 1, 2000.

321 b. The department shall distribute \$166,667 monthly
322 pursuant to s. 288.1162 to each applicant that has been
323 certified as a "facility for a new professional sports
324 franchise" or a "facility for a retained professional sports
325 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be
326 distributed monthly by the department to each applicant that has
327 been certified as a "facility for a retained spring training
328 franchise" pursuant to s. 288.1162; however, not more than
329 \$416,670 may be distributed monthly in the aggregate to all
330 certified facilities for a retained spring training franchise.
331 Distributions must begin 60 days following such certification
332 and shall continue for not more than 30 years. This paragraph
333 may not be construed to allow an applicant certified pursuant to
334 s. 288.1162 to receive more in distributions than actually
335 expended by the applicant for the public purposes provided for
336 in s. 288.1162(6).

337 c. Beginning 30 days after notice by the Office of
338 Tourism, Trade, and Economic Development to the Department of
339 Revenue that an applicant has been certified as the professional
340 golf hall of fame pursuant to s. 288.1168 and is open to the
341 public, \$166,667 shall be distributed monthly, for up to 300
342 months, to the applicant.

343 d. Beginning 30 days after notice by the Office of
344 Tourism, Trade, and Economic Development to the Department of
345 Revenue that the applicant has been certified as the
346 International Game Fish Association World Center facility
347 pursuant to s. 288.1169, and the facility is open to the public,
348 \$83,333 shall be distributed monthly, for up to 168 months, to
349 the applicant. This distribution is subject to reduction
350 pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be
351 made, after certification and before July 1, 2000.

352 e. Subject to legislative appropriation, beginning July 1,
353 2012, or upon the opening to the public of the National Swimming
354 Center at Cape Coral, whichever occurs later, \$125,000 shall be
355 distributed monthly, for up to 240 months, to the National
356 Swimming Center at Cape Coral.

357 7. All other proceeds must remain in the General Revenue
358 Fund.

359 Section 6. Paragraph (h) of subsection (1) of section
360 220.191, Florida Statutes, is amended to read:

361 220.191 Capital investment tax credit.—

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

363 (h) "Qualifying project" means:

364 1. A new or expanding facility in this state which creates

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365 at least 100 new jobs in this state and is in one of the high-
366 impact sectors identified by Enterprise Florida, Inc., and
367 certified by the office pursuant to s. 288.108(6), including,
368 but not limited to, aviation, aerospace, automotive, and silicon
369 technology industries;

370 2. A new or expanded facility in this state which is
371 engaged in a target industry designated pursuant to the
372 procedure specified in s. 288.106(2) (t)~~(1) (e)~~ and which is
373 induced by this credit to create or retain at least 1,000 jobs
374 in this state, provided that at least 100 of those jobs are new,
375 pay an annual average wage of at least 130 percent of the
376 average private sector wage in the area as defined in s.
377 288.106(2) (t)~~(1)~~, and make a cumulative capital investment of at
378 least \$100 million after July 1, 2005. Jobs may be considered
379 retained only if there is significant evidence that the loss of
380 jobs is imminent. Notwithstanding subsection (2), annual credits
381 against the tax imposed by this chapter shall not exceed 50
382 percent of the increased annual corporate income tax liability
383 or the premium tax liability generated by or arising out of a
384 project qualifying under this subparagraph. A facility that
385 qualifies under this subparagraph for an annual credit against
386 the tax imposed by this chapter may take the tax credit for a
387 period not to exceed 5 years; or

388 3. A new or expanded headquarters facility in this state
389 which locates in an enterprise zone and brownfield area and is
390 induced by this credit to create at least 1,500 jobs which on
391 average pay at least 200 percent of the statewide average annual
392 private sector wage, as published by the Agency for Workforce

393 Innovation or its successor, and which new or expanded
 394 headquarters facility makes a cumulative capital investment in
 395 this state of at least \$250 million.

396 Section 7. Subsection (1) of section 288.018, Florida
 397 Statutes, is amended to read:

398 288.018 Regional Rural Development Grants Program.—

399 (1) The Office of Tourism, Trade, and Economic Development
 400 shall establish a matching grant program to provide funding to
 401 regionally based economic development organizations representing
 402 rural counties and communities for the purpose of building the
 403 professional capacity of their organizations. Such matching
 404 grants may also be used by an economic development organization
 405 to provide technical assistance to businesses within the rural
 406 counties and communities that it serves. The Office of Tourism,
 407 Trade, and Economic Development is authorized to approve, on an
 408 annual basis, grants to such regionally based economic
 409 development organizations. The maximum amount an organization
 410 may receive in any year will be \$35,000, or \$100,000 in a rural
 411 area of critical economic concern recommended by the Rural
 412 Economic Development Initiative and designated by the Governor,
 413 and must be matched each year by an equivalent amount of
 414 nonstate resources.

415 Section 8. Paragraph (j) of subsection (1) of section
 416 288.1045, Florida Statutes, is amended to read:

417 288.1045 Qualified defense contractor and space flight
 418 business tax refund program.—

419 (1) DEFINITIONS.—As used in this section:

420 (j) "Jobs" means full-time equivalent positions,

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421 including, but not limited to, positions obtained from a
422 temporary employment agency or employee leasing company or
423 through a union agreement or coemployment under a professional
424 employer organization agreement, that ~~consistent with the use of~~
425 ~~such terms by the Agency for Workforce Innovation for the~~
426 ~~purpose of unemployment compensation tax, created or retained as~~
427 ~~a direct result~~ directly from ~~of~~ a project in this state. This
428 number does not include temporary construction jobs involved
429 with the construction of facilities for the project.

430 Section 9. Section 288.106, Florida Statutes, is amended
431 to read:

432 288.106 Tax refund program for qualified target industry
433 businesses.-

434 (1) LEGISLATIVE FINDINGS AND DECLARATIONS.-The Legislature
435 finds that retaining and expanding existing businesses in the
436 state, encouraging the creation of new businesses in the state,
437 attracting new businesses from outside the state, and generally
438 providing conditions favorable for the growth of target
439 industries creates high-quality, high-wage employment
440 opportunities for residents of the state and strengthens the
441 state's economic foundation. The Legislature also finds that
442 incentives narrowly focused in application and scope tend to be
443 more effective in achieving the state's economic development
444 goals. The Legislature further finds that higher-wage jobs
445 reduce the state's share of hidden costs, such as public
446 assistance and subsidized health care associated with low-wage
447 jobs. Therefore, the Legislature declares that it is the policy
448 of the state to encourage the growth of higher-wage jobs and a

449 diverse economic base by providing state tax refunds to
450 qualified target industry businesses that originate or expand in
451 the state or that relocate to the state.

452 (2)~~(1)~~ DEFINITIONS.—As used in this section, the term:

453 (a) "Account" means the Economic Development Incentives
454 Account within the Economic Development Trust Fund established
455 under s. 288.095.

456 (b)~~(a)~~ "Authorized local economic development agency"
457 means a ~~any~~ public or private entity, including an entity ~~those~~
458 defined in s. 288.075, authorized by a county or municipality to
459 promote the general business or industrial interests of that
460 county or municipality.

461 (c)~~(b)~~ "Average private sector wage in the area" means the
462 statewide private sector average wage or the average of all
463 private sector wages and salaries in the county or in the
464 standard metropolitan area in which the business is located.

465 (d)~~(c)~~ "Business" means an employing unit, as defined in
466 s. 443.036, that ~~which~~ is registered for unemployment
467 compensation purposes with the state agency providing
468 unemployment tax collection services under contract with the
469 Agency for Workforce Innovation through an interagency agreement
470 pursuant to s. 443.1316, or a subcategory or division of an
471 employing unit that ~~which~~ is accepted by the state agency
472 providing unemployment tax collection services as a reporting
473 unit.

474 (e)~~(d)~~ "Corporate headquarters business" means an
475 international, national, or regional headquarters office of a
476 multinational or multistate business enterprise or national

477 trade association, whether separate from or connected with other
478 facilities used by such business.

479 ~~(f)-(n)~~ "Director" means the Director of the Office of
480 Tourism, Trade, and Economic Development.

481 ~~(g)-(f)~~ "Enterprise zone" means an area designated as an
482 enterprise zone pursuant to s. 290.0065.

483 ~~(h)-(g)~~ "Expansion of an existing business" means the
484 expansion of an existing Florida business by or through
485 additions to real and personal property, resulting in a net
486 increase in employment of not less than 10 percent at such
487 business.

488 ~~(i)-(h)~~ "Fiscal year" means the fiscal year of the state.

489 ~~(j)-(i)~~ "Jobs" means full-time equivalent positions,
490 including, but not limited to, positions obtained from a
491 temporary employment agency or employee leasing company or
492 through a union agreement or coemployment under a professional
493 employer organization agreement, that result as that term is
494 ~~consistent with terms used by the Agency for Workforce~~
495 ~~Innovation and the United States Department of Labor for~~
496 ~~purposes of unemployment compensation tax administration and~~
497 ~~employment estimation, resulting~~ directly from a project in this
498 state. The term does not include temporary construction jobs
499 involved with the construction of facilities for the project or
500 any jobs previously included in any application for tax refunds
501 under s. 288.1045 or this section.

502 ~~(k)-(j)~~ "Local financial support" means funding from local
503 sources, public or private, that ~~which~~ is paid to the Economic
504 Development Trust Fund and that ~~which~~ is equal to 20 percent of

505 the annual tax refund for a qualified target industry business.
506 A qualified target industry business may not provide, directly
507 or indirectly, more than 5 percent of such funding in any fiscal
508 year. The sources of such funding may not include, directly or
509 indirectly, state funds appropriated from the General Revenue
510 Fund or any state trust fund, excluding tax revenues shared with
511 local governments pursuant to law.

512 (l)~~(k)~~ "Local financial support exemption option" means
513 the option to exercise an exemption from the local financial
514 support requirement available to any applicant whose project is
515 located in a brownfield area, a rural city, or a rural community
516 ~~county with a population of 75,000 or fewer or a county with a~~
517 ~~population of 125,000 or fewer which is contiguous to a county~~
518 ~~with a population of 75,000 or fewer.~~ Any applicant that
519 exercises this option is ~~shall not be~~ eligible for more than 80
520 percent of the total tax refunds allowed such applicant under
521 this section.

522 (m)~~(l)~~ "New business" means a business that applies for a
523 tax refund under this section before beginning operations ~~which~~
524 ~~heretofore did not exist in this state, first beginning~~
525 ~~operations on a site located in this state and~~ that is a legal
526 entity ~~clearly~~ separate from any other commercial or industrial
527 operations owned by the same business.

528 (n)~~(e)~~ "Office" means the Office of Tourism, Trade, and
529 Economic Development.

530 (o)~~(m)~~ "Project" means the creation of a new business or
531 expansion of an existing business.

532 (p)~~(q)~~ "Qualified target industry business" means a target

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533 industry business ~~that has been~~ approved by the office director
 534 to be eligible for tax refunds under ~~pursuant to~~ this section.

535 (q) "Return on investment" means the gain in state
 536 revenues as a percentage of the state's investment. The state's
 537 investment includes state grants, tax exemptions, tax refunds,
 538 tax credits, and other state incentives.

539 ~~(r) "Rural county" means a county with a population of~~
 540 ~~75,000 or fewer or a county with a population of 100,000 or~~
 541 ~~fewer which is contiguous to a county with a population of~~
 542 ~~75,000 or fewer.~~

543 (r)(s) "Rural city" means a city having ~~with~~ a population
 544 of 10,000 or fewer ~~less~~, or a city having ~~with~~ a population of
 545 greater than 10,000 but fewer ~~less~~ than 20,000 that ~~which~~ has
 546 been determined by the office ~~of Tourism, Trade, and Economic~~
 547 ~~Development~~ to have economic characteristics such as, but not
 548 limited to, a significant percentage of residents on public
 549 assistance, a significant percentage of residents with income
 550 below the poverty level, or a significant percentage of the
 551 city's employment base in agriculture-related industries.

552 (s)(t) "Rural community" means:

- 553 1. A county having ~~with~~ a population of 75,000 or fewer.
- 554 2. A county having ~~with~~ a population of 125,000 or fewer
 555 that ~~which~~ is contiguous to a county having ~~with~~ a population of
 556 75,000 or fewer.
- 557 3. A municipality within a county described in
 558 subparagraph 1. or subparagraph 2.

559
 560 For purposes of this paragraph, population shall be determined

561 in accordance with the most recent official estimate pursuant to
 562 s. 186.901.

563 ~~(t)(e)~~ "Target industry business" means a corporate
 564 headquarters business or any business that is engaged in one of
 565 the target industries identified pursuant to the following
 566 criteria developed by the office in consultation with Enterprise
 567 Florida, Inc.:

568 1. Future growth.—Industry forecasts should indicate
 569 strong expectation for future growth in both employment and
 570 output, according to the most recent available data. Special
 571 consideration should be given to businesses that export goods
 572 ~~Florida's growing access to, or provide services in,~~
 573 international markets and businesses that replace domestic and
 574 international or to replacing imports of goods or services.

575 2. Stability.—The industry should not be subject to
 576 periodic layoffs, whether due to seasonality or sensitivity to
 577 volatile economic variables such as weather. The industry should
 578 also be relatively resistant to recession, so that the demand
 579 for products of this industry is not typically necessarily
 580 subject to decline during an economic downturn.

581 3. High wage.—The industry should pay relatively high
 582 wages compared to statewide or area averages.

583 4. Market and resource independent.—The location of
 584 industry businesses should not be dependent on Florida markets
 585 or resources as indicated by industry analysis, except for
 586 businesses in the renewable energy industry. ~~Special~~
 587 ~~consideration should be given to the development of strong~~
 588 ~~industrial clusters which include defense and homeland security~~

589 ~~businesses.~~

590 5. Industrial base diversification and strengthening.—The
591 industry should contribute toward expanding or diversifying the
592 state's or area's economic base, as indicated by analysis of
593 employment and output shares compared to national and regional
594 trends. Special consideration should be given to industries that
595 strengthen regional economies by adding value to basic products
596 or building regional industrial clusters as indicated by
597 industry analysis. Special consideration should also be given to
598 the development of strong industrial clusters that include
599 defense and homeland security businesses.

600 6. Economic benefits.—The industry is expected to ~~should~~
601 have strong positive impacts on or benefits to the state or ~~and~~
602 regional economies.

603
604 ~~The term does office, in consultation with Enterprise Florida,~~
605 ~~Inc., shall develop a list of such target industries annually~~
606 ~~and submit such list as part of the final agency legislative~~
607 ~~budget request submitted pursuant to s. 216.023(1). A target~~
608 ~~industry business may not include any business industry engaged~~
609 ~~in retail industry activities; any electrical utility company;~~
610 ~~any phosphate or other solid minerals severance, mining, or~~
611 ~~processing operation; any oil or gas exploration or production~~
612 ~~operation; or any business ~~firm~~ subject to regulation by the~~
613 ~~Division of Hotels and Restaurants of the Department of Business~~
614 ~~and Professional Regulation. By January 1 of every 3rd year,~~
615 ~~beginning January 1, 2011, the office, in consultation with~~
616 ~~Enterprise Florida, Inc., economic development organizations,~~

617 the State University System, local governments, employee and
 618 employer organizations, market analysts, and economists, shall
 619 review and, as appropriate, revise the list of such target
 620 industries and submit the list to the Governor, the President of
 621 the Senate, and the Speaker of the House of Representatives.

622 (u)~~(p)~~ "Taxable year" means taxable year as defined in s.
 623 220.03(1)(y).

624 (3)~~(2)~~ TAX REFUND; ELIGIBLE AMOUNTS.—

625 (a) There shall be allowed, from the account, a refund to
 626 a qualified target industry business for the amount of eligible
 627 taxes certified by the office that ~~director which~~ were paid by
 628 the ~~such~~ business. The total amount of refunds for all fiscal
 629 years for each qualified target industry business must be
 630 determined pursuant to subsection (4) ~~(3)~~. The annual amount of
 631 a refund to a qualified target industry business must be
 632 determined pursuant to subsection (6) ~~(5)~~.

633 (b)1. Upon approval by the office ~~director~~, a qualified
 634 target industry business shall be allowed tax refund payments
 635 equal to \$3,000 multiplied by ~~times~~ the number of jobs specified
 636 in the tax refund agreement under subparagraph (5)~~(4)~~(a)1., or
 637 equal to \$6,000 multiplied by ~~times~~ the number of jobs if the
 638 project is located in a rural community ~~county~~ or an enterprise
 639 zone.

640 2.a. ~~Further,~~ A qualified target industry business shall
 641 be allowed additional tax refund payments equal to \$1,000
 642 multiplied by ~~times~~ the number of jobs specified in the tax
 643 refund agreement under subparagraph (5)~~(4)~~(a)1., if such jobs
 644 pay an annual average wage of at least 150 percent of the

645 average private sector wage in the area or if the local
646 financial support is equal to that of the state's incentive
647 award under subparagraph 1.7 or equal to \$2,000 multiplied by
648 ~~times~~ the number of jobs if such jobs pay an annual average wage
649 of at least 200 percent of the average private sector wage in
650 the area.

651 b. In addition to the payments authorized in this
652 paragraph, a qualified target industry business shall be allowed
653 a tax refund payment equal to \$2,000 multiplied by the number of
654 jobs specified in the tax refund agreement under subparagraph
655 (5) (a) 1. if the business:

656 (I) Falls within one of the high-impact sectors designated
657 under s. 288.108; or

658 (II) Increases exports of its goods through a seaport or
659 airport in the state by at least 10 percent in value or tonnage
660 in each of the years that the business receives a tax refund
661 under this section. For purposes of this sub-sub-subparagraph,
662 seaports in the state are limited to the ports of Jacksonville,
663 Tampa, Port Everglades, Miami, Port Canaveral, Ft. Pierce, Palm
664 Beach, Port Manatee, Port St. Joe, Panama City, St. Petersburg,
665 Pensacola, Fernandina, and Key West.

666 (c) A qualified target industry business may not receive
667 refund payments of more than 25 percent of the total tax refunds
668 specified in the tax refund agreement under subparagraph
669 (5) ~~(4)~~ (a) 1. in any fiscal year. Further, a qualified target
670 industry business may not receive more than \$1.5 million in
671 refunds under this section in any single fiscal year, or more
672 than \$2.5 million in any single fiscal year if the project is

673 | located in an enterprise zone. A qualified target industry
 674 | business may not receive more than \$5 million in refund payments
 675 | under this section in all fiscal years, or more than \$7.5
 676 | million if the project is located in an enterprise zone. ~~Funds~~
 677 | ~~made available pursuant to this section may not be expended in~~
 678 | ~~connection with the relocation of a business from one community~~
 679 | ~~to another community in this state unless the Office of Tourism,~~
 680 | ~~Trade, and Economic Development determines that without such~~
 681 | ~~relocation the business will move outside this state or~~
 682 | ~~determines that the business has a compelling economic rationale~~
 683 | ~~for the relocation and that the relocation will create~~
 684 | ~~additional jobs.~~

685 | (d)~~(e)~~ After entering into a tax refund agreement under
 686 | subsection (5) ~~(4)~~, a qualified target industry business may:

687 | 1. Receive refunds from the account for the following
 688 | taxes due and paid by that business beginning with the first
 689 | taxable year of the business that ~~which~~ begins after entering
 690 | into the agreement:

691 | a. Corporate income taxes under chapter 220.

692 | b. Insurance premium tax under s. 624.509.

693 | 2. Receive refunds from the account for the following
 694 | taxes due and paid by that business after entering into the
 695 | agreement:

696 | a. Taxes on sales, use, and other transactions under
 697 | chapter 212.

698 | b. Intangible personal property taxes under chapter 199.

699 | c. Emergency excise taxes under chapter 221.

700 | d. Excise taxes on documents under chapter 201.

701 e. Ad valorem taxes paid, as defined in s. 220.03(1).

702 f. State communications services taxes administered under
 703 chapter 202. This provision does not apply to the gross receipts
 704 tax imposed under chapter 203 and administered under chapter 202
 705 or the local communications services tax authorized under s.
 706 202.19.

707
 708 ~~The addition of state communications services taxes administered~~
 709 ~~under chapter 202 is remedial in nature and retroactive to~~
 710 ~~October 1, 2001. The office may make supplemental tax refund~~
 711 ~~payments to allow for tax refunds for communications services~~
 712 ~~taxes paid by an eligible qualified target industry business~~
 713 ~~after October 1, 2001.~~

714 (e) ~~(d)~~ However, a qualified target industry business may
 715 not receive a refund under this section for any amount of
 716 credit, refund, or exemption previously granted to that business
 717 for any of the ~~such~~ taxes listed in paragraph (d). If a refund
 718 for such taxes is provided by the office, which taxes are
 719 subsequently adjusted by the application of any credit, refund,
 720 or exemption granted to the qualified target industry business
 721 other than as provided in this section, the business shall
 722 reimburse the account for the amount of that credit, refund, or
 723 exemption. A qualified target industry business shall notify and
 724 tender payment to the office within 20 days after receiving any
 725 credit, refund, or exemption other than one provided in this
 726 section.

727 (f) Refunds made available under this section may not be
 728 expended in connection with the relocation of a business from

729 one community to another community in the state unless the
 730 office determines that, without such relocation, the business
 731 will move outside the state or determines that the business has
 732 a compelling economic rationale for relocation and that the
 733 relocation will create additional jobs.

734 (g)-(e) A qualified target industry business that
 735 fraudulently claims a refund under this section:

736 1. Is liable for repayment of the amount of the refund to
 737 the account, plus a mandatory penalty in the amount of 200
 738 percent of the tax refund which shall be deposited into the
 739 General Revenue Fund.

740 2. Commits ~~Is guilty of~~ a felony of the third degree,
 741 punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

742 (4)-(3) APPLICATION AND APPROVAL PROCESS.—

743 (a) To apply for certification as a qualified target
 744 industry business under this section, the business must file an
 745 application with the office before the business decides ~~has made~~
 746 ~~the decision~~ to locate a ~~new business~~ in this state or before
 747 the business decides ~~had made the decision~~ to expand its ~~an~~
 748 existing operations ~~business~~ in this state. The application must
 749 ~~shall~~ include, but need ~~is~~ not be limited to, the following
 750 information:

751 1. The applicant's federal employer identification number
 752 and, if applicable, ~~the applicant's~~ state sales tax registration
 753 number.

754 2. The proposed permanent location of the applicant's
 755 facility in this state at which the project ~~is or~~ is to be
 756 located.

757 3. A description of the type of business activity or
 758 product covered by the project, including a minimum of a five-
 759 digit NAICS code for all activities included in the project. As
 760 used in this paragraph, "NAICS" means those classifications
 761 contained in the North American Industry Classification System,
 762 as published in 2007 by the Office of Management and Budget,
 763 Executive Office of the President, and updated periodically.

764 4. The proposed number of net new full-time equivalent
 765 Florida jobs at the qualified target industry business as of
 766 December 31 of each year included in the project and the average
 767 wage of those jobs. If more than one type of business activity
 768 or product is included in the project, the number of jobs and
 769 average wage for those jobs must be separately stated for each
 770 type of business activity or product.

771 5. The total number of full-time equivalent employees
 772 employed by the applicant in this state, if applicable.

773 6. The anticipated commencement date of the project.

774 7. A brief statement explaining ~~concerning~~ the role that
 775 the estimated tax refunds to be requested will play in the
 776 decision of the applicant to locate or expand in this state.

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

779 9. A resolution adopted by the governing board of the
 780 county or municipality in which the project will be located,
 781 which resolution recommends that the project ~~certain types of~~
 782 ~~businesses~~ be approved as a qualified target industry business
 783 and specifies ~~states~~ that the commitments of local financial
 784 support necessary for the target industry business exist. Before

785 ~~In advance~~ of the passage of such resolution, the office may
 786 also accept an official letter from an authorized local economic
 787 development agency that endorses the proposed target industry
 788 project and pledges that sources of local financial support for
 789 such project exist. For the purposes of making pledges of local
 790 financial support under this subparagraph ~~subsection~~, the
 791 authorized local economic development agency shall be officially
 792 designated by the passage of a one-time resolution by the local
 793 governing board ~~authority~~.

794 10. Any additional information requested by the office.

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

798 1.a. The jobs proposed to be created ~~provided~~ under the
 799 application, pursuant to subparagraph (a)4., must pay an
 800 estimated annual average wage equaling at least 115 percent of
 801 the average private sector wage in the area where the business
 802 is to be located or the statewide private sector average wage.
 803 In determining the average annual wage, the office shall include
 804 only new proposed jobs, and wages for existing jobs shall be
 805 excluded from this calculation.

806 b. The office may waive the average wage requirement at
 807 the request of the local governing body recommending the project
 808 and Enterprise Florida, Inc. The office may waive the wage
 809 requirement ~~may only be waived~~ for a project located in a
 810 brownfield area designated under s. 376.80, ~~or in~~ a rural city,
 811 a rural community, or ~~county or in~~ an enterprise zone, or for a
 812 manufacturing project at any location in the state if the jobs

813 proposed to be created pay an estimated annual average wage
814 equaling at least 100 percent of the average private sector wage
815 in the area where the business is to be located, and only if
816 ~~when~~ the merits of the individual project or the specific
817 circumstances in the community in relationship to the project
818 warrant such action. If the local governing body and Enterprise
819 Florida, Inc., make such a recommendation, it must be
820 transmitted in writing, and the specific justification for the
821 waiver recommendation must be explained. If the office director
822 elects to waive the wage requirement, the waiver must be stated
823 in writing, and the reasons for granting the waiver must be
824 explained.

825 2. The target industry business's project must result in
826 the creation of at least 10 jobs at the such project and, in the
827 case of if an expansion of an existing business, must result in
828 a net increase in employment of at least 10 percent at the
829 business. ~~Notwithstanding the definition of the term "expansion~~
830 ~~of an existing business" in paragraph (1)(g),~~ At the request of
831 the local governing body recommending the project and Enterprise
832 Florida, Inc., the office may waive this requirement for a
833 business ~~define an "expansion of an existing business"~~ in a
834 rural community or ~~an enterprise zone as the expansion of a~~
835 ~~business resulting in a net increase in employment of less than~~
836 ~~10 percent at such business~~ if the merits of the individual
837 project or the specific circumstances in the community in
838 relationship to the project warrant such action. If the local
839 governing body and Enterprise Florida, Inc., make such a
840 request, the request must be transmitted in writing, and the

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841 specific justification for the request must be explained. If the
842 office ~~director~~ elects to grant the request, the grant must be
843 stated in writing, and the reason for granting the request must
844 be explained.

845 3. The business activity or product for the applicant's
846 project must be ~~is~~ within an industry ~~or industries that have~~
847 ~~been~~ identified by the office as a target industry business ~~to~~
848 ~~be high-value-added industries~~ that contributes ~~contribute to~~
849 ~~the area and~~ to the economic growth of the state and the area in
850 which the business is located, that produces ~~produce~~ a higher
851 standard of living for residents of this state in the new global
852 economy, or that can be shown to make an equivalent contribution
853 to the area's ~~area~~ and state's economic progress. ~~The director~~
854 ~~must approve requests to waive the wage requirement for~~
855 ~~brownfield areas designated under s. 376.80 unless it is~~
856 ~~demonstrated that such action is not in the public interest.~~

857 (c) Each application meeting the requirements of paragraph
858 (b) must be submitted to the office for determination of
859 eligibility. The office shall review and evaluate each
860 application based on, but not limited to, the following
861 criteria:

862 1. Expected contributions to the state's economy,
863 consistent with the state strategic economic development plan
864 adopted by Enterprise Florida, Inc., ~~taking into account the~~
865 ~~long-term effects of the project and of the applicant on the~~
866 ~~state economy.~~

867 2. The return on investment of the proposed award of tax
868 refunds under this section and the return on investment for

869 state incentives proposed for the project. The Office of
870 Economic and Demographic Research shall review and evaluate the
871 methodology and model used to calculate the return on investment
872 and report its findings by September 1 of every 3rd year,
873 beginning September 1, 2010, to the President of the Senate and
874 the Speaker of the House of Representatives ~~economic benefit of~~
875 ~~the jobs created by the project in this state, taking into~~
876 ~~account the cost and average wage of each job created.~~

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

879 4. The local financial commitment and support for the
880 project.

881 5. The effect of the project on the ~~local community,~~
882 ~~taking into account the~~ unemployment rate in ~~for~~ the county
883 where the project will be located.

884 6. The effect of the award ~~any tax refunds granted~~
885 ~~pursuant to this section~~ on the viability of the project and the
886 probability that the project would ~~will~~ be undertaken in this
887 state if such tax refunds are granted to the applicant, ~~taking~~
888 ~~into account the expected long-term commitment of the applicant~~
889 ~~to economic growth and employment in this state.~~

890 7. The expected long-term commitment of the applicant to
891 economic growth and employment in ~~to~~ this state resulting from
892 the project.

893 8. A review of the business's past activities in this
894 state or other states, including whether such business has been
895 subjected to criminal or civil fines and penalties. This
896 subparagraph does not require the disclosure of confidential

897 information.

898 (d) Applications shall be reviewed and certified pursuant
899 to s. 288.061. The office shall include in its review
900 projections of the tax refunds the business would be eligible to
901 receive in each fiscal year based on the creation and
902 maintenance of the net new Florida jobs specified in
903 subparagraph (a)4. as of December 31 of the preceding state
904 fiscal year. If appropriate, the office ~~director~~ shall enter
905 into a written agreement with the qualified target industry
906 business pursuant to subsection (5) ~~(4)~~.

907 (e) The office ~~director~~ may not certify any target
908 industry business as a qualified target industry business if the
909 value of tax refunds to be included in that letter of
910 certification exceeds the available amount of authority to
911 certify new businesses as determined in s. 288.095(3). However,
912 if the commitments of local financial support represent less
913 than 20 percent of the eligible tax refund payments, or to
914 otherwise preserve the viability and fiscal integrity of the
915 program, the office ~~director~~ may certify a qualified target
916 industry business to receive tax refund payments of less than
917 the allowable amounts specified in paragraph (3) ~~(2)~~(b). A letter
918 of certification that approves an application must specify the
919 maximum amount of tax refund that will be available to the
920 qualified industry business in each fiscal year and the total
921 amount of tax refunds that will be available to the business for
922 all fiscal years.

923 (f) This section does not create a presumption that an
924 applicant will ~~shall~~ receive any tax refunds under this section.

925 However, the office may issue nonbinding opinion letters, upon
 926 the request of prospective applicants, as to the applicants'
 927 eligibility and the potential amount of refunds.

928 (5)~~(4)~~ TAX REFUND AGREEMENT.—

929 (a) Each qualified target industry business must enter
 930 into a written agreement with the office that ~~which~~ specifies,
 931 at a minimum:

932 1. The total number of full-time equivalent jobs in this
 933 state that will be dedicated to the project, the average wage of
 934 those jobs, the definitions that will apply for measuring the
 935 achievement of these terms during the pendency of the agreement,
 936 and a time schedule or plan for when such jobs will be in place
 937 and active in this state.

938 2. The maximum amount of tax refunds that ~~which~~ the
 939 qualified target industry business is eligible to receive on the
 940 project and the maximum amount of a tax refund that the
 941 qualified target industry business is eligible to receive for
 942 each fiscal year, based on the job creation and maintenance
 943 schedule specified in subparagraph 1.

944 3. That the office may review and verify the financial and
 945 personnel records of the qualified target industry business to
 946 ascertain whether that business is in compliance with this
 947 section.

948 4. The date by which, in each fiscal year, the qualified
 949 target industry business may file a claim under subsection (6)
 950 ~~(5)~~ to be considered to receive a tax refund in the following
 951 fiscal year.

952 5. That local financial support will be annually available

953 and will be paid to the account. The office ~~director~~ may not
 954 enter into a written agreement with a qualified target industry
 955 business if the local financial support resolution is not passed
 956 by the local governing body ~~authority~~ within 90 days after the
 957 office ~~he or she~~ has issued the letter of certification under
 958 subsection (4) ~~(3)~~.

959 6. That the office may conduct a review of the business to
 960 evaluate whether the business is continuing to contribute to the
 961 area's or state's economy.

962 7. That in the event the business does not complete the
 963 agreement, the business will provide the office with the reasons
 964 the business was unable to complete the agreement.

965 (b) Compliance with the terms and conditions of the
 966 agreement is a condition precedent for the receipt of a tax
 967 refund each year. The failure to comply with the terms and
 968 conditions of the tax refund agreement results in the loss of
 969 eligibility for receipt of all tax refunds previously authorized
 970 under this section and the revocation by the office ~~director~~ of
 971 the certification of the business entity as a qualified target
 972 industry business, unless the business is eligible to receive
 973 and elects to accept a prorated refund under paragraph (6) (e)
 974 ~~(5) (d)~~ or the office grants the business an economic recovery
 975 extension ~~economic stimulus exemption~~.

976 1. A qualified target industry business may submit, ~~in~~
 977 ~~writing,~~ a request to the office for an economic recovery
 978 extension ~~economic stimulus exemption~~. The request must provide
 979 quantitative evidence demonstrating how negative economic
 980 conditions in the business's industry, the effects of ~~the impact~~

981 ~~of~~ a named hurricane or tropical storm, or specific acts of
982 terrorism affecting the qualified target industry business have
983 prevented the business from complying with the terms and
984 conditions of its tax refund agreement.

985 2. Upon receipt of a request under subparagraph 1., the
986 office has ~~director shall have~~ 45 days to notify the requesting
987 business, in writing, whether ~~if~~ its extension ~~exemption~~ has
988 been granted or denied. In determining whether ~~if~~ an extension
989 ~~exemption~~ should be granted, the office ~~director~~ shall consider
990 the extent to which negative economic conditions in the
991 requesting business's industry have occurred in the state or the
992 effects of ~~the impact of~~ a named hurricane or tropical storm or
993 specific acts of terrorism affecting the qualified target
994 industry business have prevented the business from complying
995 with the terms and conditions of its tax refund agreement. The
996 office shall consider current employment statistics for this
997 state by industry, including whether the business's industry had
998 substantial job loss during the prior year, when determining
999 whether an extension ~~exemption~~ shall be granted.

1000 3. As a condition for receiving a prorated refund under
1001 paragraph (6) (e) ~~(5) (d)~~ or an economic recovery extension
1002 ~~economic-stimulus exemption~~ under this paragraph, a qualified
1003 target industry business must agree to renegotiate its tax
1004 refund agreement with the office to, at a minimum, ensure that
1005 the terms of the agreement comply with current law and office
1006 procedures governing application for and award of tax refunds.
1007 Upon approving the award of a prorated refund or granting an
1008 economic recovery extension ~~economic-stimulus exemption~~, the

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1009 office shall renegotiate the tax refund agreement with the
 1010 business as required by this subparagraph. When amending the
 1011 agreement of a business receiving an economic recovery extension
 1012 ~~economic stimulus exemption~~, the office may extend the duration
 1013 of the agreement for a period not to exceed 2 years.

1014 4. A qualified target industry business may submit a
 1015 request for an economic recovery extension ~~economic stimulus~~
 1016 ~~exemption~~ to the office in lieu of any tax refund claim
 1017 scheduled to be submitted after January 1, 2009, but before July
 1018 1, 2012 ~~2011~~.

1019 5. A qualified target industry business that receives an
 1020 economic recovery extension ~~economic stimulus exemption~~ may not
 1021 receive a tax refund for the period covered by the extension
 1022 ~~exemption~~.

1023 (c) The agreement must be signed by the director and by an
 1024 authorized officer of the qualified target industry business
 1025 within 120 days after the issuance of the letter of
 1026 certification under subsection (4) ~~(3)~~, but not before passage
 1027 and receipt of the resolution of local financial support. The
 1028 office may grant an extension of this period at the written
 1029 request of the qualified target industry business.

1030 (d) The agreement must contain the following legend,
 1031 clearly printed on its face in bold type of not less than 10
 1032 points in size: "This agreement is not ~~neither~~ a general
 1033 obligation of the State of Florida, nor is it backed by the full
 1034 faith and credit of the State of Florida. Payment of tax refunds
 1035 is ~~are~~ conditioned on and subject to specific annual
 1036 appropriations by the Florida Legislature ~~of moneys~~ sufficient

1037 to pay amounts authorized in section 288.106, Florida Statutes."

1038 (6)~~(5)~~ ANNUAL CLAIM FOR REFUND.—

1039 (a) To be eligible to claim any scheduled tax refund, a
 1040 qualified target industry business that has entered into a tax
 1041 refund agreement with the office under subsection (5) ~~(4)~~ must
 1042 apply by January 31 of each fiscal year to the office for the
 1043 tax refund scheduled to be paid from the appropriation for the
 1044 fiscal year that begins on July 1 following the January 31
 1045 claims-submission date. The office may, upon written request,
 1046 grant a 30-day extension of the filing date.

1047 (b) The claim for refund by the qualified target industry
 1048 business must include a copy of all receipts pertaining to the
 1049 payment of taxes for which the refund is sought and data related
 1050 to achievement of each performance item specified in the tax
 1051 refund agreement. The amount requested as a tax refund may not
 1052 exceed the amount specified for the relevant fiscal year in that
 1053 agreement.

1054 (c) The office may waive the requirement for proof of
 1055 taxes paid in future years for a qualified target industry
 1056 business that provides the office with proof that, in a single
 1057 year, the business has paid an amount of state taxes from the
 1058 categories in paragraph (3) (d) that is at least equal to the
 1059 total amount of tax refunds that the business may receive
 1060 through successful completion of its tax refund agreement.

1061 (d)~~(e)~~ A tax refund may not be approved for a qualified
 1062 target industry business unless the required local financial
 1063 support has been paid into the account for that refund. If the
 1064 local financial support provided is less than 20 percent of the

1065 approved tax refund, the tax refund must be reduced. In no event
 1066 may the tax refund exceed an amount that is equal to 5 times the
 1067 amount of the local financial support received. Further, funding
 1068 from local sources includes any tax abatement granted to that
 1069 business under s. 196.1995 or the appraised market value of
 1070 municipal or county land conveyed or provided at a discount to
 1071 that business. The amount of any tax refund for such business
 1072 approved under this section must be reduced by the amount of any
 1073 such tax abatement granted or the value of the land granted,†
 1074 and the limitations in subsection (3) ~~(2)~~ and paragraph
 1075 (4) ~~(3)~~ (e) must be reduced by the amount of any such tax
 1076 abatement or the value of the land granted. A report listing all
 1077 sources of the local financial support shall be provided to the
 1078 office when such support is paid to the account.

1079 (e) ~~(d)~~ A prorated tax refund, less a 5-percent penalty,
 1080 shall be approved for a qualified target industry business if
 1081 ~~provided~~ all other applicable requirements have been satisfied
 1082 and the business proves to the satisfaction of the office
 1083 ~~director~~ that:

1084 1. It has achieved at least 80 percent of its projected
 1085 employment; and ~~that~~

1086 2. The average wage paid by the business is at least 90
 1087 percent of the average wage specified in the tax refund
 1088 agreement, but in no case less than 115 percent of the average
 1089 private sector wage in the area available at the time of
 1090 certification, or 150 percent or 200 percent of the average
 1091 private sector wage if the business requested the additional
 1092 per-job tax refund authorized in paragraph (3) ~~(2)~~ (b) for wages

1093 | above those levels. The prorated tax refund shall be calculated
 1094 | by multiplying the tax refund amount for which the qualified
 1095 | target industry business would have been eligible, if all
 1096 | applicable requirements had been satisfied, by the percentage of
 1097 | the average employment specified in the tax refund agreement
 1098 | which was achieved, and by the percentage of the average wages
 1099 | specified in the tax refund agreement which was achieved.

1100 | (f)~~(e)~~ The office director, with such assistance as may be
 1101 | required from ~~the office~~, the Department of Revenue, or the
 1102 | Agency for Workforce Innovation, shall, by June 30 following the
 1103 | scheduled date for submission of the tax refund claim, specify
 1104 | by written order the approval or disapproval of the tax refund
 1105 | claim and, if approved, the amount of the tax refund that is
 1106 | authorized to be paid to the qualified target industry business
 1107 | for the annual tax refund. The office may grant an extension of
 1108 | this date on the request of the qualified target industry
 1109 | business for the purpose of filing additional information in
 1110 | support of the claim.

1111 | (g)~~(f)~~ The total amount of tax refund claims approved by
 1112 | the office director under this section in any fiscal year must
 1113 | not exceed the amount authorized under s. 288.095(3).

1114 | (h)~~(g)~~ This section does not create a presumption that a
 1115 | tax refund claim will be approved and paid.

1116 | (i)~~(h)~~ Upon approval of the tax refund under paragraphs
 1117 | ~~(e)~~, (d), ~~and~~ (e), and (f), the Chief Financial Officer shall
 1118 | issue a warrant for the amount specified in the written order.
 1119 | If the written order is appealed, the Chief Financial Officer
 1120 | may not issue a warrant for a refund to the qualified target

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1121 industry business until the conclusion of all appeals of that
 1122 order.

1123 (7) ~~(6)~~ ADMINISTRATION.—

1124 (a) The office may ~~is authorized to~~ verify information
 1125 provided in any claim submitted for tax credits under this
 1126 section with regard to employment and wage levels or the payment
 1127 of the taxes to the appropriate agency or authority, including
 1128 the Department of Revenue, the Agency for Workforce Innovation,
 1129 or any local government or authority.

1130 (b) To facilitate the process of monitoring and auditing
 1131 applications made under this section ~~program~~, the office may
 1132 provide a list of qualified target industry businesses to the
 1133 Department of Revenue, to the Agency for Workforce Innovation,
 1134 or to any local government or authority. The office may request
 1135 the assistance of those entities with respect to monitoring
 1136 jobs, wages, and the payment of the taxes listed in subsection
 1137 (3) ~~(2)~~.

1138 (c) Funds specifically appropriated for ~~the tax~~ refunds
 1139 ~~refund program~~ for qualified target industry businesses under
 1140 this section may not be used by the office for any purpose other
 1141 than the payment of tax refunds authorized by this section.

1142 (d) Beginning with tax refund agreements signed after July
 1143 1, 2010, the office shall attempt to ascertain the causes for
 1144 any business's failure to complete its agreement and shall
 1145 report its findings and recommendations to the Governor, the
 1146 President of the Senate, and the Speaker of the House of
 1147 Representatives. The report shall be submitted by December 1 of
 1148 each year beginning in 2011.

1149 ~~(7) Notwithstanding paragraphs (4) (a) and (5) (c), the~~
 1150 ~~office may approve a waiver of the local financial support~~
 1151 ~~requirement for a business located in any of the following~~
 1152 ~~counties in which businesses received emergency loans~~
 1153 ~~administered by the office in response to the named hurricanes~~
 1154 ~~of 2004: Bay, Brevard, Charlotte, DeSoto, Escambia, Flagler,~~
 1155 ~~Glades, Hardee, Hendry, Highlands, Indian River, Lake, Lee,~~
 1156 ~~Martin, Okaloosa, Okeechobee, Orange, Osceola, Palm Beach, Polk,~~
 1157 ~~Putnam, Santa Rosa, Seminole, St. Lucie, Volusia, and Walton. A~~
 1158 ~~waiver may be granted only if the office determines that the~~
 1159 ~~local financial support cannot be provided or that doing so~~
 1160 ~~would effect a demonstrable hardship on the unit of local~~
 1161 ~~government providing the local financial support. If the office~~
 1162 ~~grants a waiver of the local financial support requirement, the~~
 1163 ~~state shall pay 100 percent of the refund due to an eligible~~
 1164 ~~business. The waiver shall apply for tax refund applications~~
 1165 ~~made for fiscal years 2004-2005, 2005-2006, and 2006-2007.~~

1166 (8) EXPIRATION.—An applicant may not be certified as
 1167 qualified under this section after June 30, 2020 2010. A tax
 1168 refund agreement existing on that date shall continue in effect
 1169 in accordance with its terms.

1170 Section 10. Paragraphs (e) and (f) of subsection (1),
 1171 subsection (2), paragraphs (a) and (d) of subsection (4), and
 1172 paragraph (b) of subsection (5) of section 288.107, Florida
 1173 Statutes, are amended to read:

1174 288.107 Brownfield redevelopment bonus refunds.—

1175 (1) DEFINITIONS.—As used in this section:

1176 (e) "Eligible business" means:

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1177 1. A qualified target industry business as defined in s.
 1178 288.106 (2) ~~(1)~~ ~~(e)~~; or

1179 2. A business that can demonstrate a fixed capital
 1180 investment of at least \$2 million in mixed-use business
 1181 activities, including multiunit housing, commercial, retail, and
 1182 industrial in brownfield areas, or at least \$500,000 in
 1183 brownfield areas that do not require site cleanup, and that
 1184 ~~which~~ provides benefits to its employees.

1185 (f) "Jobs" means full-time equivalent positions,
 1186 including, but not limited to, positions obtained from a
 1187 temporary employment agency or employee leasing company or
 1188 through a union agreement or coemployment under a professional
 1189 employer organization agreement, that result as that term is
 1190 ~~consistent with terms used by the Agency for Workforce~~
 1191 ~~Innovation for the purpose of unemployment compensation tax,~~
 1192 ~~resulting~~ directly from a project in this state. The term does
 1193 not include temporary construction jobs involved with the
 1194 construction of facilities for the project and which are not
 1195 associated with the implementation of the site rehabilitation as
 1196 provided in s. 376.80.

1197 (2) BROWNFIELD REDEVELOPMENT BONUS REFUND.—Bonus refunds
 1198 shall be approved by the office as specified in the final order
 1199 ~~issued by the director~~ and allowed from the account as follows:

1200 (a) A bonus refund of \$2,500 shall be allowed to any
 1201 qualified target industry business as defined in ~~by~~ s. 288.106
 1202 for each new Florida job created in a brownfield area that ~~which~~
 1203 is claimed on the qualified target industry business's annual
 1204 refund claim authorized in s. 288.106 (6) ~~(5)~~.

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1205 (b) A bonus refund of up to \$2,500 shall be allowed to any
 1206 other eligible business as defined in subparagraph (1)(e)2. for
 1207 each new Florida job created in a brownfield area ~~that which~~ is
 1208 claimed under an annual claim procedure similar to the annual
 1209 refund claim authorized in s. 288.106~~(6)(5)~~. The amount of the
 1210 refund shall be equal to 20 percent of the average annual wage
 1211 for the jobs created.

1212 (4) PAYMENT OF BROWNFIELD REDEVELOPMENT BONUS REFUNDS.—

1213 (a) To be eligible to receive a bonus refund for new
 1214 Florida jobs created in a brownfield area, a business must have
 1215 been certified as a qualified target industry business under s.
 1216 288.106 or eligible business as defined in paragraph (1)(e) and
 1217 must have indicated on the qualified target industry business
 1218 tax refund application form submitted in accordance with s.
 1219 288.106~~(4)(3)~~ or other similar agreement for other eligible
 1220 business as defined in paragraph (1)(e) that the project for
 1221 which the application is submitted is or will be located in a
 1222 brownfield area and that the business is applying for
 1223 certification as a qualified brownfield business under this
 1224 section, and must have signed a qualified target industry
 1225 business tax refund agreement with the office ~~that which~~
 1226 indicates that the business has been certified as a qualified
 1227 target industry business located in a brownfield area and
 1228 specifies the schedule of brownfield redevelopment bonus refunds
 1229 that the business may be eligible to receive in each fiscal
 1230 year.

1231 (d) After entering into a tax refund agreement as provided
 1232 in s. 288.106 or other similar agreement for other eligible

1233 businesses as defined in paragraph (1)(e), an eligible business
 1234 may receive brownfield redevelopment bonus refunds from the
 1235 account pursuant to s. 288.106(3)(d)~~(2)(e)~~.

1236 (5) ADMINISTRATION.—

1237 (b) To facilitate the process of monitoring and auditing
 1238 applications made under this program, the office may provide a
 1239 list of qualified target industry businesses to the Department
 1240 of Revenue, to the Agency for Workforce Innovation, to the
 1241 Department of Environmental Protection, or to any local
 1242 government authority. The office may request the assistance of
 1243 those entities with respect to monitoring the payment of the
 1244 taxes listed in s. 288.106(3)~~(2)~~.

1245 Section 11. Paragraphs (a) and (g) of subsection (2) and
 1246 paragraph (b) of subsection (3) of section 288.108, Florida
 1247 Statutes, are amended to read:

1248 288.108 High-impact business.—

1249 (2) DEFINITIONS.—As used in this section, the term:

1250 (a) "Eligible high-impact business" means a business in
 1251 one of the high-impact sectors identified by Enterprise Florida,
 1252 Inc., and certified by the Office of Tourism, Trade, and
 1253 Economic Development as provided in subsection (5), which is
 1254 making a cumulative investment in the state of at least \$50 ~~\$100~~
 1255 million and creating at least 50 ~~100~~ new full-time equivalent
 1256 jobs in the state or a research and development facility making
 1257 a cumulative investment of at least \$25 ~~\$75~~ million and creating
 1258 at least 25 ~~75~~ new full-time equivalent jobs. Such investment
 1259 and employment must be achieved in a period not to exceed 3
 1260 years after the date the business is certified as a qualified

1261 high-impact business.

1262 (g) "Jobs" means full-time equivalent positions,
 1263 including, but not limited to, positions obtained from a
 1264 temporary employment agency or employee leasing company or
 1265 through a union agreement or coemployment under a professional
 1266 employer organization agreement, that result as that term is
 1267 ~~consistent with terms used by the Agency for Workforce~~
 1268 ~~Innovation and the United States Department of Labor for~~
 1269 ~~purposes of unemployment compensation tax administration and~~
 1270 ~~employment estimation, resulting directly from a project in this~~
 1271 state. The term does not include temporary construction jobs
 1272 involved in the construction of the project facility.

1273 (3) HIGH-IMPACT SECTOR PERFORMANCE GRANTS; ELIGIBLE
 1274 AMOUNTS.—

1275 (b) The office may, in consultation with Enterprise
 1276 Florida, Inc., negotiate qualified high-impact business
 1277 performance grant awards for any single qualified high-impact
 1278 business. In negotiating such awards, the office shall consider
 1279 the following guidelines in conjunction with other relevant
 1280 applicant impact and cost information and analysis as required
 1281 in subsection (5). A qualified high-impact business making a
 1282 cumulative investment of \$50 million and creating 50 jobs may be
 1283 eligible for a total qualified high-impact business performance
 1284 grant of \$500,000 to \$1 million. A qualified high-impact
 1285 business making a cumulative investment of \$100 million and
 1286 creating 100 jobs may be eligible for a total qualified high-
 1287 impact business performance grant of \$1 million to \$2 million. A
 1288 qualified high-impact business making a cumulative investment of

1289 \$800 million and creating 800 jobs may be eligible for a
 1290 qualified high-impact business performance grant of \$10 million
 1291 to \$12 million. A qualified high-impact business engaged in
 1292 research and development making a cumulative investment of \$25
 1293 million and creating 25 jobs may be eligible for a total
 1294 qualified high-impact business performance grant of \$700,000 to
 1295 \$1 million. A qualified high-impact business~~7~~ engaged in
 1296 research and development~~7~~ making a cumulative investment of \$75
 1297 million~~7~~ and creating 75 jobs may be eligible for a total
 1298 qualified high-impact business performance grant of \$2 million
 1299 to \$3 million. A qualified high-impact business~~7~~ engaged in
 1300 research and development~~7~~ making a cumulative investment of \$150
 1301 million~~7~~ and creating 150 jobs may be eligible for a qualified
 1302 high-impact business performance grant of \$3.5 million to \$4.5
 1303 million.

1304 Section 12. Subsection (3) of section 288.1088, Florida
 1305 Statutes, is amended, and subsections (4) and (5) are added to
 1306 that section, to read:

1307 288.1088 Quick Action Closing Fund.—

1308 (3) (a) Enterprise Florida, Inc., shall review applications
 1309 pursuant to s. 288.061 and determine the eligibility of each
 1310 project consistent with the criteria in subsection (2).
 1311 Enterprise Florida, Inc., in consultation with the Office of
 1312 Tourism, Trade, and Economic Development, may waive these
 1313 criteria based on extraordinary circumstances or in rural areas
 1314 of critical economic concern if the project would significantly
 1315 benefit the local or regional economy.

1316 (b) Enterprise Florida, Inc., shall evaluate individual

1317 proposals for high-impact business facilities and forward
1318 recommendations regarding the use of moneys in the fund for such
1319 facilities to the director of the Office of Tourism, Trade, and
1320 Economic Development. Such evaluation and recommendation must
1321 include, but need not be limited to:

1322 1. A description of the type of facility or
1323 infrastructure, its operations, and the associated product or
1324 service associated with the facility.

1325 2. The number of full-time-equivalent jobs that will be
1326 created by the facility and the total estimated average annual
1327 wages of those jobs or, in the case of privately developed rural
1328 infrastructure, the types of business activities and jobs
1329 stimulated by the investment.

1330 3. The cumulative amount of investment to be dedicated to
1331 the facility within a specified period.

1332 4. A statement of any special impacts the facility is
1333 expected to stimulate in a particular business sector in the
1334 state or regional economy or in the state's universities and
1335 community colleges.

1336 5. A statement of the role the incentive is expected to
1337 play in the decision of the applicant business to locate or
1338 expand in this state or for the private investor to provide
1339 critical rural infrastructure.

1340 6. A report evaluating the quality and value of the
1341 company submitting a proposal. The report must include:

1342 a. A financial analysis of the company, including an
1343 evaluation of the company's short-term liquidity ratio as
1344 measured by its assets to liability, the company's profitability

1345 ratio, and the company's long-term solvency as measured by its
 1346 debt-to-equity ratio;

- 1347 b. The historical market performance of the company;
- 1348 c. A review of any independent evaluations of the company;
- 1349 d. A review of the latest audit of the company's financial
 1350 statement and the related auditor's management letter; and
- 1351 e. A review of any other types of audits that are related
 1352 to the internal and management controls of the company.

1353 (c) ~~(b)~~ Within 22 calendar days after receiving the
 1354 evaluation and recommendation from Enterprise Florida, Inc., the
 1355 director of the Office of Tourism, Trade, and Economic
 1356 Development shall recommend to the Governor approval or
 1357 disapproval of a project for receipt of funds from the Quick
 1358 Action Closing Fund. In recommending a project, the director
 1359 shall include proposed performance conditions that the project
 1360 must meet to obtain incentive funds. The Governor shall provide
 1361 the evaluation of projects recommended for approval to the
 1362 President of the Senate and the Speaker of the House of
 1363 Representatives and consult with the President of the Senate and
 1364 the Speaker of the House of Representatives before giving final
 1365 approval for a project. At least 14 days before releasing funds
 1366 for a project, the Executive Office of the Governor shall
 1367 recommend approval of the a project and the release of funds by
 1368 delivering notice of such action pursuant to the legislative
 1369 consultation and review requirements set forth in s. 216.177.
 1370 The recommendation must include proposed performance conditions
 1371 that the project must meet in order to obtain funds. If the
 1372 President of the Senate or the Speaker of the House of

1373 Representatives timely advises the Executive Office of the
 1374 Governor, in writing, that such action or proposed action
 1375 exceeds the delegated authority of the Executive Office of the
 1376 Governor or is contrary to legislative policy or intent, the
 1377 Executive Office of the Governor shall void the release of funds
 1378 and instruct the Office of Tourism, Trade, and Economic
 1379 Development to immediately change such action or proposed action
 1380 until the Legislative Budget Commission or the Legislature
 1381 addresses the issue.

1382 (d)~~(e)~~ Upon the approval of the Governor, the director of
 1383 the Office of Tourism, Trade, and Economic Development and the
 1384 business shall enter into a contract that sets forth the
 1385 conditions for payment of moneys from the fund. The contract
 1386 must include the total amount of funds awarded; the performance
 1387 conditions that must be met to obtain the award, including, but
 1388 not limited to, net new employment in the state, average salary,
 1389 and total capital investment; demonstrate a baseline of current
 1390 service and a measure of enhanced capability; the methodology
 1391 for validating performance; the schedule of payments from the
 1392 fund; and sanctions for failure to meet performance conditions.
 1393 The contract must provide that payment of moneys from the fund
 1394 is contingent upon sufficient appropriation of funds by the
 1395 Legislature ~~and upon sufficient release of appropriated funds by~~
 1396 ~~the Legislative Budget Commission.~~

1397 (e)~~(d)~~ Enterprise Florida, Inc., shall validate contractor
 1398 performance. Such validation shall be reported within 6 months
 1399 after completion of the contract to the Governor, President of
 1400 the Senate, and the Speaker of the House of Representatives.

1401 (4) (a) A Quick Action Closing Fund business that, pursuant
1402 to its contract, submits reports to the Office of Tourism,
1403 Trade, and Economic Development on or after January 1, 2010, but
1404 no later than June 30, 2011, on the status of the business's
1405 compliance with the performance conditions of its contract may
1406 submit a written request to the Office of Tourism, Trade, and
1407 Economic Development for renegotiation of the contract. The
1408 request must provide quantitative evidence demonstrating how
1409 negative economic conditions in the business's industry have
1410 prevented the business from complying with the terms and
1411 conditions of the contract. The request must also include
1412 proposed adjusted performance conditions that result in new job
1413 creation and meet the requirements of subsection (2). Adjusted
1414 performance conditions may not include any additional waiver
1415 requests.

1416 (b) Within 45 days after receiving a Quick Action Closing
1417 Fund business's request to renegotiate its contract, the
1418 director of the Office of Tourism, Trade, and Economic
1419 Development must provide written notice to the business of
1420 whether the request for renegotiation is granted or denied. In
1421 making such a determination, the director shall consider the
1422 extent to which negative economic conditions in the business's
1423 industry occurred in the state, the proposed adjusted
1424 performance conditions, and the business's efforts to comply
1425 with the contract.

1426 (c) Upon granting a business's request to renegotiate, the
1427 Office of Tourism, Trade, and Economic Development, together
1428 with Enterprise Florida, Inc., shall determine the economic

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1429 impact of the adjusted performance conditions and notify the
1430 business of the adjusted award amount associated with the
1431 proposed adjusted performance conditions. The Quick Action
1432 Closing Fund business must renegotiate its contract with the
1433 Office of Tourism, Trade, and Economic Development for the
1434 adjusted amount and agree to return the difference between the
1435 original Quick Action Closing Fund award and the adjusted award
1436 without interest or penalties. When renegotiating a contract
1437 with a Quick Action Closing Fund business, the Office of
1438 Tourism, Trade, and Economic Development may extend the duration
1439 of the contract for a period not to exceed 2 years. Any funds
1440 returned pursuant to this paragraph shall be reappropriated to
1441 the Office of Tourism, Trade, and Economic Development for the
1442 Quick Action Closing Fund.

1443 (d) This subsection expires June 30, 2011.

1444 (5) Funds appropriated by the Legislature for purposes of
1445 implementing this section shall be placed in reserve and may
1446 only be released pursuant to the legislative consultation and
1447 review requirements set forth in s. 216.177. Notwithstanding s.
1448 216.301, funds appropriated for purposes of implementing this
1449 section, whether released or in reserve, shall not revert on
1450 June 30th of the fiscal year for which the funds are
1451 appropriated but shall revert on June 30th of the second fiscal
1452 year of the appropriation.

1453 Section 13. Paragraphs (k) and (s) of subsection (2) of
1454 section 288.1089, Florida Statutes, are amended to read:

1455 288.1089 Innovation Incentive Program.—

1456 (2) As used in this section, the term:

1457 (k) "Jobs" means full-time equivalent positions,
 1458 including, but not limited to, positions obtained from a
 1459 temporary employment agency or employee leasing company or
 1460 through a union agreement or coemployment under a professional
 1461 employer organization agreement, that result as that term is
 1462 ~~consistent with terms used by the Agency for Workforce~~
 1463 ~~Innovation and the United States Department of Labor for~~
 1464 ~~purposes of unemployment compensation tax administration and~~
 1465 ~~employment estimation, resulting~~ directly from a project in this
 1466 state. The term does not include temporary construction jobs.

1467 (s) "Rural area" means a rural city or rural community~~r~~
 1468 ~~or rural county~~ as defined in s. 288.106.

1469 Section 14. Section 290.00677, Florida Statutes, is
 1470 amended to read:

1471 290.00677 Rural enterprise zones; special qualifications.-

1472 (1) Notwithstanding the enterprise zone residency
 1473 requirements set out in s. 212.096(1)(c), eligible businesses as
 1474 defined in ~~by~~ s. 212.096(1)(a)~~r~~ located in rural enterprise
 1475 zones as defined in ~~by~~ s. 290.004~~r~~ may receive the basic minimum
 1476 credit provided under s. 212.096 for creating a new job and
 1477 hiring a person residing within the jurisdiction of a rural
 1478 community ~~county~~~~r~~, as defined in ~~by~~ s. 288.106(2)(1)(~~r~~). All
 1479 other provisions of s. 212.096, including, but not limited to,
 1480 those relating to the award of enhanced credits, apply to such
 1481 businesses.

1482 (2) Notwithstanding the enterprise zone residency
 1483 requirements set out in s. 220.03(1)(q), businesses as defined
 1484 in ~~by~~ s. 220.03(1)(c)~~r~~ located in rural enterprise zones as

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1485 defined in s. 290.004~~7~~ may receive the basic minimum credit
 1486 provided under s. 220.181 for creating a new job and hiring a
 1487 person residing within the jurisdiction of a rural community
 1488 ~~county~~, as defined in ~~by~~ s. 288.106(2)~~(1)(r)~~. All other
 1489 provisions of s. 220.181, including, but not limited to, those
 1490 relating to the award of enhanced credits, apply to such
 1491 businesses.

1492 Section 15. Effective July 1, 2010, section 373.441,
 1493 Florida Statutes, is amended to read:

1494 373.441 Role of counties, municipalities, and local
 1495 pollution control programs in permit processing; delegation.—

1496 (1) The department ~~in consultation with the water~~
 1497 ~~management districts~~ shall, by December 1, 1994, adopt rules to
 1498 guide the participation of counties, municipalities, and local
 1499 pollution control programs in an efficient, streamlined
 1500 permitting system. Such rules must ~~shall~~ seek to increase
 1501 governmental efficiency, ~~shall~~ maintain environmental standards,
 1502 and ~~shall~~ include consideration of ~~the following~~:

1503 (a) Provisions under which the environmental resource
 1504 permit program are ~~shall be~~ delegated, upon approval of the
 1505 department ~~and the appropriate water management districts~~, only
 1506 to a county, municipality, or local pollution control program
 1507 that ~~which~~ has the financial, technical, and administrative
 1508 capabilities and desire to implement and enforce the program;

1509 (b) Provisions under which a locally delegated permit
 1510 program may have stricter environmental standards than state
 1511 standards;

1512 (c) Provisions for identifying and reconciling any

1513 duplicative permitting by January 1, 1995;

1514 (d) Provisions for timely and cost-efficient notification
 1515 by the reviewing agency of permit applications, and permit
 1516 requirements, to counties, municipalities, local pollution
 1517 control programs, the department, or water management districts,
 1518 as appropriate;

1519 (e) Provisions for ensuring the consistency of permit
 1520 applications with local comprehensive plans;

1521 (f) Provisions for the partial delegation of the
 1522 environmental resource permit program to counties,
 1523 municipalities, or local pollution control programs, and
 1524 standards and criteria to be employed in the implementation of
 1525 such delegation by counties, municipalities, and local pollution
 1526 control programs;

1527 (g) Special provisions under which the environmental
 1528 resource permit program may be delegated to counties having ~~with~~
 1529 populations of 75,000 or fewer ~~less~~, or municipalities with, or
 1530 local pollution control programs serving, populations of 50,000
 1531 or fewer ~~less~~; and

1532 (h) Provisions for the applicability of chapter 120 to
 1533 local government programs when the environmental resource permit
 1534 program is delegated to counties, municipalities, or local
 1535 pollution control programs; and

1536 (i) Provisions for a local government to petition the
 1537 Governor and Cabinet for review of a request for a delegation of
 1538 authority that is not approved or denied within 1 year after
 1539 being initiated.

1540 (2) Any denial by the department of a local government's

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1541 request for a delegation of authority must provide specific
1542 detail of those statutory or rule provisions that were not
1543 satisfied. Such detail shall also include specific actions that
1544 can be taken in order to allow for the delegation of authority.
1545 A local government, upon being denied a request for a delegation
1546 of authority, may petition the Governor and Cabinet for a review
1547 of the request. The Governor and Cabinet may reverse the
1548 decision of the department and may provide any necessary
1549 conditions to allow the delegation of authority to occur.

1550 (3) Delegation of authority shall be approved if the local
1551 government meets the requirements set forth in rule 62-344,
1552 Florida Administrative Code. This section does not require a
1553 local government to seek delegation of the environmental
1554 resource permit program.

1555 (4) ~~(2)~~ Nothing in This section does not affect affects or
1556 modify ~~modifies~~ land development regulations adopted by a local
1557 government to implement its comprehensive plan pursuant to
1558 chapter 163.

1559 (5) ~~(3)~~ The department shall review environmental resource
1560 permit applications for electrical distribution and transmission
1561 lines and other facilities related to the production,
1562 transmission, and distribution of electricity which are not
1563 certified under ss. 403.52-403.5365, the Florida Electric
1564 Transmission Line Siting Act, regulated under this part.

1565 Section 16. Effective July 1, 2010, subsection (41) is
1566 added to section 403.061, Florida Statutes, to read:

1567 403.061 Department; powers and duties.—The department
1568 shall have the power and the duty to control and prohibit

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1569 pollution of air and water in accordance with the law and rules
 1570 adopted and promulgated by it and, for this purpose, to:

1571 (41) Expand the use of online self-certification for
 1572 appropriate exemptions and general permits issued by the
 1573 department or the water management districts if such expansion
 1574 is economically feasible. Notwithstanding any other provision of
 1575 law, a local government may not specify the method or form for
 1576 documenting that a project qualifies for an exemption or meets
 1577 the requirements for a permit under chapter 161, chapter 253,
 1578 chapter 373, or this chapter. This limitation of local
 1579 government authority extends to Internet-based department
 1580 programs that provide for self-certification.

1581
 1582 The department shall implement such programs in conjunction with
 1583 its other powers and duties and shall place special emphasis on
 1584 reducing and eliminating contamination that presents a threat to
 1585 humans, animals or plants, or to the environment.

1586 Section 17. (1) Except as provided in subsection (4), a
 1587 development order issued by a local government, building permit,
 1588 and any permit issued by the Department of Environmental
 1589 Protection or by a water management district pursuant to part IV
 1590 of chapter 373, Florida Statutes, which has an expiration date
 1591 from September 1, 2008, through January 1, 2012, is extended and
 1592 renewed for a period of 2 years after its previously scheduled
 1593 date of expiration. This 2-year extension also applies to
 1594 buildout dates, including any extension of a buildout date that
 1595 was previously granted under s. 380.06(19)(c), Florida Statutes.
 1596 This section does not prohibit conversion from the construction

1597 phase to the operation phase upon completion of construction.
1598 This extension is in addition to the 2-year permit extension
1599 provided under section 14 of chapter 2009-96, Laws of Florida.

1600 (2) The commencement and completion dates for any required
1601 mitigation associated with a phased construction project are
1602 extended so that mitigation takes place in the same timeframe
1603 relative to the phase as originally permitted.

1604 (3) The holder of a valid permit or other authorization
1605 that is eligible for the 2-year extension must notify the
1606 authorizing agency in writing by December 31, 2010, identifying
1607 the specific authorization for which the holder intends to use
1608 the extension and the anticipated timeframe for acting on the
1609 authorization.

1610 (4) The extension provided for in subsection (1) does not
1611 apply to:

1612 (a) A permit or other authorization under any programmatic
1613 or regional general permit issued by the Army Corps of
1614 Engineers.

1615 (b) A permit or other authorization held by an owner or
1616 operator determined to be in significant noncompliance with the
1617 conditions of the permit or authorization as established through
1618 the issuance of a warning letter or notice of violation, the
1619 initiation of formal enforcement, or other equivalent action by
1620 the authorizing agency.

1621 (c) A permit or other authorization, if granted an
1622 extension that would delay or prevent compliance with a court
1623 order.

1624 (5) Permits extended under this section shall continue to

1625 be governed by the rules in effect at the time the permit was
1626 issued, except if it is demonstrated that the rules in effect at
1627 the time the permit was issued would create an immediate threat
1628 to public safety or health. This provision applies to any
1629 modification of the plans, terms, and conditions of the permit
1630 which lessens the environmental impact, except that any such
1631 modification does not extend the time limit beyond 2 additional
1632 years.

1633 (6) This section does not impair the authority of a county
1634 or municipality to require the owner of a property that has
1635 notified the county or municipality of the owner's intent to
1636 receive the extension of time granted pursuant to this section
1637 to maintain and secure the property in a safe and sanitary
1638 condition in compliance with applicable laws and ordinances.

1639 Section 18. (1) The Legislature finds that it is in the
1640 best interest of the state to identify surplus property and
1641 dispose of such property owned by the state that is unnecessary
1642 to achieving the state's responsibilities, that may cost more to
1643 maintain than the revenue generated, that does not serve any
1644 public purpose, or from which the state may derive a
1645 substantially similar public purpose under private ownership.

1646 (2) By July 1 of each year, beginning in 2010, each state
1647 agency owning or operating state-owned real property shall
1648 submit inventory data to the Department of Environmental
1649 Protection in a format prescribed by the department.

1650 (3) By October 1 of each year, beginning in 2010, the
1651 Department of Environmental Protection shall submit to the
1652 Governor, the President of the Senate, and the Speaker of the

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1653 House of Representatives a report that lists state-owned real
1654 property recommended for disposition.

1655 Section 19. The installation of fuel tank upgrades to
1656 secondary containment systems shall be completed by the
1657 deadlines specified in rule 62-761.510, Florida Administrative
1658 Code, Table UST. However, notwithstanding any agreement to the
1659 contrary, any fuel service station that changed ownership
1660 interest through a bona fide sale of the property between
1661 January 1, 2008, and June 1, 2010, is not required to complete
1662 the upgrades described in rule 62-761.510, Florida
1663 Administrative Code, Table UST, until June 1, 2013. This
1664 exception does not prevent a property owner from requesting a
1665 variance from the applicable codes before or after the
1666 expiration of the 5-year term. This section does not prohibit
1667 the Department of Environmental Protection from granting
1668 variances pursuant to s. 120.542, Florida Statutes. The
1669 Department of Environmental Protection shall adopt rules to
1670 administer this section.

1671 Section 20. Except as otherwise provided in this act, this
1672 act shall take effect upon becoming a law.