

1                                   A bill to be entitled  
2           An act relating to economic development;  
3           amending s. 212.20, F.S.; providing for the  
4           Department of Revenue to distribute sales tax  
5           reimbursements to certified sports industry  
6           economic development projects under certain  
7           circumstances; amending s. 213.053, F.S.;  
8           extending the current information sharing with  
9           the Office of Tourism, Trade, and Economic  
10          Development to include the sales tax  
11          reimbursement program for certified sports  
12          industry economic development projects;  
13          creating s. 288.113, F.S.; creating a tax  
14          reimbursement program for certified sports  
15          industry economic development projects;  
16          providing legislative findings and  
17          declarations; providing definitions; providing  
18          eligibility criteria for amateur sports  
19          businesses; prescribing the terms and amounts  
20          of tax reimbursements; providing a  
21          certification procedure, to be established and  
22          administered by the Office of Tourism, Trade,  
23          and Economic Development; providing for  
24          periodic recertification; abating or reducing  
25          funding in specified circumstances; providing a  
26          maximum number of years for which an amateur  
27          sports business may be certified; providing for  
28          decertification; providing a penalty for  
29          falsifying an application; providing for a tax  
30          reimbursement agreement and prescribing terms  
31          of the agreement; providing for annual claims

1 for reimbursement; providing duties of the  
 2 Department of Revenue; providing for  
 3 administration of the program; providing for  
 4 recordkeeping and submission of an annual  
 5 report to the Legislature; amending s.  
 6 288.1229, F.S.; providing an additional purpose  
 7 for which the Office of Tourism, Trade, and  
 8 Economic Development may authorize a  
 9 direct-support organization to assist the  
 10 office; providing for the creation of new jobs  
 11 in this state; amending s. 212.08, F.S.;  
 12 revising certain procedures and conditions  
 13 relating to the sales tax exemption for  
 14 enterprise-zone building materials and business  
 15 property; extending the community contribution  
 16 tax credit provisions of the enterprise zone  
 17 program to the state sales tax; amending s.  
 18 212.096, F.S.; redefining the terms "eligible  
 19 business" and "new employee"; defining the  
 20 terms "jobs" and "new job has been created";  
 21 revising the computation procedures of the  
 22 enterprise-zone jobs credit against sales tax;  
 23 amending s. 212.098, F.S.; redefining the term  
 24 "eligible business"; defining the term  
 25 "qualified area"; deleting provisions ranking  
 26 qualified counties; limiting the amount of tax  
 27 credits available during any one calendar year;  
 28 providing for reduction or waiver of certain  
 29 financial match requirements in rural areas by  
 30 Rural Economic Development Initiative agencies  
 31 and organizations; amending s. 220.03, F.S.;

1 redefining the terms "new employee" and  
 2 "project"; defining the terms "new job has been  
 3 created" and "jobs"; amending s. 220.181, F.S.;  
 4 revising the computation procedures of the  
 5 enterprise-zone job credit against the  
 6 corporate income tax; amending s. 220.183,  
 7 F.S.; revising the eligibility, application,  
 8 and administrative requirements of the  
 9 community contribution corporate income tax  
 10 credit program; amending s. 288.018, F.S.;  
 11 revising administration and uses of the  
 12 Regional Rural Development Grants Program;  
 13 creating s. 288.019, F.S.; providing for a  
 14 review and evaluation process of rural grants  
 15 by Rural Economic Development Initiative  
 16 agencies; amending s. 288.065, F.S.; expanding  
 17 the scope of the Rural Community Revolving Loan  
 18 Fund Program; amending s. 288.0656, F.S.;  
 19 revising the membership of the Rural Economic  
 20 Development Initiative; requiring an annual  
 21 designation of staff representatives; amending  
 22 s. 288.1088, F.S.; expanding eligible uses of  
 23 the Quick Action Closing Fund; amending s.  
 24 288.9015, F.S.; revising the duties of  
 25 Enterprise Florida, Inc.; amending s. 290.004,  
 26 F.S.; defining the term "rural enterprise  
 27 zone"; authorizing the Office of Tourism,  
 28 Trade, and Economic Development to designate an  
 29 enterprise zone in Sarasota County; providing  
 30 requirements with respect thereto; amending s.  
 31 290.00555, F.S.; removing the December 31,

1 1999, deadline for creation of satellite  
 2 enterprise zones by certain municipalities and  
 3 authorizing creation of such zones effective  
 4 retroactively to that date; providing duties of  
 5 the Office of Tourism, Trade, and Economic  
 6 Development; providing an application deadline  
 7 for businesses in such zones eligible for  
 8 certain sales and use tax incentives; amending  
 9 s. 290.0065, F.S.; providing for certain rural  
 10 enterprise zones; conforming agency references  
 11 to changes in program administration;  
 12 authorizing the Office of Tourism, Trade, and  
 13 Economic Development in consultation with  
 14 Enterprise Florida, Inc., to develop guidelines  
 15 relating to the designation of enterprise  
 16 zones; creating s. 290.00676, F.S.; authorizing  
 17 the Office of Tourism, Trade, and Economic  
 18 Development to amend the boundaries of a rural  
 19 enterprise zone and providing requirements with  
 20 respect thereto; creating s. 290.00677, F.S.;  
 21 modifying the employee residency requirements  
 22 for the enterprise-zone job credit against the  
 23 sales tax and corporate income tax if the  
 24 business is located in a rural enterprise zone;  
 25 creating s. 290.00694, F.S.; authorizing the  
 26 Office of Tourism, Trade, and Economic  
 27 Development to designate rural champion  
 28 communities as enterprise zones; providing  
 29 requirements with respect thereto; amending s.  
 30 290.007, F.S.; revising the list of enterprise  
 31 zone incentives to reflect the creation of a

1 community contribution sales tax credit  
 2 program; amending s. 290.048, F.S.; authorizing  
 3 the Department of Community Affairs to  
 4 establish advisory committees and solicit  
 5 participation with respect to administering the  
 6 Florida Small Cities Community Development  
 7 Block Grant Program; repealing s. 290.049,  
 8 F.S., relating to the Community Development  
 9 Block Grant Advisory Council; repealing s.  
 10 370.28(4), F.S., which provides conditions for  
 11 tax incentives in enterprise zone net-ban  
 12 communities; amending s. 380.06, F.S.;  
 13 providing for guidelines and standards for an  
 14 area designated by the Governor as a rural area  
 15 of critical economic concern; deleting a  
 16 requirement that the Administration Commission  
 17 adopt certain guidelines and standards by rule;  
 18 amending s. 420.503, F.S.; redefining the terms  
 19 "elderly" and "housing for the elderly" under  
 20 the Florida Housing Finance Act; amending s.  
 21 420.507, F.S.; authorizing the Florida Housing  
 22 Finance Corporation to create a recognition  
 23 program to support affordable housing; amending  
 24 s. 420.5088, F.S.; revising authority and  
 25 eligibility criteria for certain loans made by  
 26 the corporation under the Florida Homeownership  
 27 Assistance Program; amending s. 420.5092, F.S.;  
 28 increasing the amount of revenue bonds that may  
 29 be issued under the Florida Affordable Housing  
 30 Guarantee Program; amending s. 624.5105, F.S.;  
 31 conforming definitions; revising eligibility

1 and administrative requirements; amending s.  
 2 125.0103, F.S.; providing that a local  
 3 government may enact an ordinance for the  
 4 purpose of increasing the supply of affordable  
 5 housing using land use mechanisms; amending s.  
 6 166.043, F.S.; providing that a local  
 7 government may enact an ordinance for the  
 8 purpose of increasing the supply of affordable  
 9 housing using land use mechanisms; amending s.  
 10 336.025, F.S.; allowing an additional use for  
 11 local option fuel tax proceeds; amending s.  
 12 446.609, F.S.; deleting a time-period  
 13 limitation for the "Jobs for Florida's  
 14 Graduates" school-to-work program; deleting  
 15 provisions relating to an endowment fund;  
 16 revising certain provisions relating to the  
 17 members of the board of directors of the  
 18 Florida Endowment Foundation for Florida  
 19 Graduates; revising criteria for certain  
 20 outcome goals; deleting provisions relating to  
 21 distribution of earnings on the endowment fund;  
 22 deleting provisions relating to startup  
 23 funding; revising annual report requirements;  
 24 requiring the State Board of Administration to  
 25 transfer all principal and interest in the  
 26 endowment fund to the foundation's board of  
 27 directors for certain purposes; repealing s. 3,  
 28 ch. 98-218, Laws of Florida, relating to a  
 29 temporary pilot apprenticeship program;  
 30 authorizing the Department of Citrus or its  
 31 successor to collect dues or other payments on

1           behalf of certain not-for-profit corporations  
2           and their related not-for-profit corporations;  
3           providing effective dates.  
4

5 Be It Enacted by the Legislature of the State of Florida:  
6

7           Section 1. If section 35 of chapter 2000-260, Laws of  
8 Florida, is repealed by section 58 of said chapter, paragraph  
9 (e) of subsection (6) of section 212.20, Florida Statutes, is  
10 amended to read:

11           212.20 Funds collected, disposition; additional powers  
12 of department; operational expense; refund of taxes  
13 adjudicated unconstitutionally collected.--

14           (6) Distribution of all proceeds under this chapter  
15 shall be as follows:

16           (e) The proceeds of all other taxes and fees imposed  
17 pursuant to this chapter shall be distributed as follows:

18           1. In any fiscal year, the greater of \$500 million,  
19 minus an amount equal to 4.6 percent of the proceeds of the  
20 taxes collected pursuant to chapter 201, or 5 percent of all  
21 other taxes and fees imposed pursuant to this chapter shall be  
22 deposited in monthly installments into the General Revenue  
23 Fund.

24           2. Two-tenths of one percent shall be transferred to  
25 the Solid Waste Management Trust Fund.

26           3. After the distribution under subparagraphs 1. and  
27 2., 9.653 percent of the amount remitted by a sales tax dealer  
28 located within a participating county pursuant to s. 218.61  
29 shall be transferred into the Local Government Half-cent Sales  
30 Tax Clearing Trust Fund.  
31

1           4. After the distribution under subparagraphs 1., 2.,  
2 and 3., 0.065 percent shall be transferred to the Local  
3 Government Half-cent Sales Tax Clearing Trust Fund and  
4 distributed pursuant to s. 218.65.

5           5. For proceeds received after July 1, 2000, and after  
6 the distributions under subparagraphs 1., 2., 3., and 4., 2.25  
7 percent of the available proceeds pursuant to this paragraph  
8 shall be transferred monthly to the Revenue Sharing Trust Fund  
9 for Counties pursuant to s. 218.215.

10          6. For proceeds received after July 1, 2000, and after  
11 the distributions under subparagraphs 1., 2., 3., and 4.,  
12 1.0715 percent of the available proceeds pursuant to this  
13 paragraph shall be transferred monthly to the Revenue Sharing  
14 Trust Fund for Municipalities pursuant to s. 218.215. If the  
15 total revenue to be distributed pursuant to this subparagraph  
16 is at least as great as the amount due from the Revenue  
17 Sharing Trust Fund for Municipalities and the Municipal  
18 Financial Assistance Trust Fund in state fiscal year  
19 1999-2000, no municipality shall receive less than the amount  
20 due from the Revenue Sharing Trust Fund for Municipalities and  
21 the Municipal Financial Assistance Trust Fund in state fiscal  
22 year 1999-2000. If the total proceeds to be distributed are  
23 less than the amount received in combination from the Revenue  
24 Sharing Trust Fund for Municipalities and the Municipal  
25 Financial Assistance Trust Fund in state fiscal year  
26 1999-2000, each municipality shall receive an amount  
27 proportionate to the amount it was due in state fiscal year  
28 1999-2000.

29          7. Of the remaining proceeds:

30          a. Beginning July 1, 2000, and in each fiscal year  
31 thereafter, the sum of \$29,915,500 shall be divided into as



1 many equal parts as there are counties in the state, and one  
 2 part shall be distributed to each county. The distribution  
 3 among the several counties shall begin each fiscal year on or  
 4 before January 5th and shall continue monthly for a total of 4  
 5 months. If a local or special law required that any moneys  
 6 accruing to a county in fiscal year 1999-2000 under the  
 7 then-existing provisions of s. 550.135 be paid directly to the  
 8 district school board, special district, or a municipal  
 9 government, such payment shall continue until such time that  
 10 the local or special law is amended or repealed. The state  
 11 covenants with holders of bonds or other instruments of  
 12 indebtedness issued by local governments, special districts,  
 13 or district school boards prior to July 1, 2000, that it is  
 14 not the intent of this subparagraph to adversely affect the  
 15 rights of those holders or relieve local governments, special  
 16 districts, or district school boards of the duty to meet their  
 17 obligations as a result of previous pledges or assignments or  
 18 trusts entered into which obligated funds received from the  
 19 distribution to county governments under then-existing s.  
 20 550.135. This distribution specifically is in lieu of funds  
 21 distributed under s. 550.135 prior to July 1, 2000.

22       b. The department shall distribute \$166,667 monthly  
 23 pursuant to s. 288.1162 to each applicant that has been  
 24 certified as a "facility for a new professional sports  
 25 franchise" or a "facility for a retained professional sports  
 26 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be  
 27 distributed monthly by the department to each applicant that  
 28 has been certified as a "facility for a retained spring  
 29 training franchise" pursuant to s. 288.1162; however, not more  
 30 than \$208,335 may be distributed monthly in the aggregate to  
 31 all certified facilities for a retained spring training

1 franchise. Distributions shall begin 60 days following such  
 2 certification and shall continue for not more than 30 years.  
 3 Nothing contained in this paragraph shall be construed to  
 4 allow an applicant certified pursuant to s. 288.1162 to  
 5 receive more in distributions than actually expended by the  
 6 applicant for the public purposes provided for in s.  
 7 288.1162(6). However, a certified applicant is entitled to  
 8 receive distributions up to the maximum amount allowable and  
 9 undistributed under this section for additional renovations  
 10 and improvements to the facility for the franchise without  
 11 additional certification.

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

18 d. Beginning 30 days after notice by the Office of  
 19 Tourism, Trade, and Economic Development to the Department of  
 20 Revenue that the applicant has been certified as the  
 21 International Game Fish Association World Center facility  
 22 pursuant to s. 288.1169, and the facility is open to the  
 23 public, \$83,333 shall be distributed monthly, for up to 168  
 24 months, to the applicant. This distribution is subject to  
 25 reduction pursuant to s. 288.1169. A lump sum payment of  
 26 \$999,996 shall be made, after certification and before July 1,  
 27 2000.

28 e. Beginning 30 days after notice by the Office of  
 29 Tourism, Trade, and Economic Development to the Department of  
 30 Revenue that an applicant has been certified as a certified  
 31 sports industry economic development project pursuant to s.

1 288.113, and has generated new sales tax revenues that have  
2 been remitted to the state during the prior twelve months, a  
3 monthly sales tax reimbursement payment in the amount set  
4 forth in the notice by the Office of Tourism, Trade and  
5 Economic Development, based on actual sales tax generated over  
6 a 12-month period, shall be distributed to the applicant until  
7 the certification expires or notice is received by the  
8 department from the Office of Tourism, Trade, and Economic  
9 Development of a change in the applicant's certification  
10 status or in the certified monthly payment amount. The amount  
11 of the monthly sales tax reimbursement distribution shall be  
12 adjusted beginning 30 days after notice by the Office of  
13 Tourism, Trade, and Economic Development that the applicant is  
14 to receive a reduced or increased sales tax reimbursement  
15 payment.

16 8. All other proceeds shall remain with the General  
17 Revenue Fund.

18 Section 2. If section 35 of chapter 2000-260, Laws of  
19 Florida, is not repealed by section 58 of said chapter,  
20 paragraph (e) of subsection (6) of section 212.20, Florida  
21 Statutes, is amended to read:

22 212.20 Funds collected, disposition; additional powers  
23 of department; operational expense; refund of taxes  
24 adjudicated unconstitutionally collected.--

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

27 (e) The proceeds of all other taxes and fees imposed  
28 pursuant to this chapter or remitted pursuant to s.

29 202.18(1)(b) and (2)(b) shall be distributed as follows:

30 1. In any fiscal year, the greater of \$500 million,  
31 minus an amount equal to 4.6 percent of the proceeds of the

1 taxes collected pursuant to chapter 201, or 5 percent of all  
2 other taxes and fees imposed pursuant to this chapter or  
3 remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be  
4 deposited in monthly installments into the General Revenue  
5 Fund.

6 2. Two-tenths of one percent shall be transferred to  
7 the Solid Waste Management Trust Fund.

8 3. After the distribution under subparagraphs 1. and  
9 2., 9.653 percent of the amount remitted by a sales tax dealer  
10 located within a participating county pursuant to s. 218.61  
11 shall be transferred into the Local Government Half-cent Sales  
12 Tax Clearing Trust Fund.

13 4. After the distribution under subparagraphs 1., 2.,  
14 and 3., 0.065 percent shall be transferred to the Local  
15 Government Half-cent Sales Tax Clearing Trust Fund and  
16 distributed pursuant to s. 218.65.

17 5. For proceeds received after July 1, 2000, and after  
18 the distributions under subparagraphs 1., 2., 3., and 4., 2.25  
19 percent of the available proceeds pursuant to this paragraph  
20 shall be transferred monthly to the Revenue Sharing Trust Fund  
21 for Counties pursuant to s. 218.215.

22 6. For proceeds received after July 1, 2000, and after  
23 the distributions under subparagraphs 1., 2., 3., and 4.,  
24 1.0715 percent of the available proceeds pursuant to this  
25 paragraph shall be transferred monthly to the Revenue Sharing  
26 Trust Fund for Municipalities pursuant to s. 218.215. If the  
27 total revenue to be distributed pursuant to this subparagraph  
28 is at least as great as the amount due from the Revenue  
29 Sharing Trust Fund for Municipalities and the Municipal  
30 Financial Assistance Trust Fund in state fiscal year  
31 1999-2000, no municipality shall receive less than the amount

1 due from the Revenue Sharing Trust Fund for Municipalities and  
 2 the Municipal Financial Assistance Trust Fund in state fiscal  
 3 year 1999-2000. If the total proceeds to be distributed are  
 4 less than the amount received in combination from the Revenue  
 5 Sharing Trust Fund for Municipalities and the Municipal  
 6 Financial Assistance Trust Fund in state fiscal year  
 7 1999-2000, each municipality shall receive an amount  
 8 proportionate to the amount it was due in state fiscal year  
 9 1999-2000.

10           7. Of the remaining proceeds:

11           a. Beginning July 1, 2000, and in each fiscal year  
 12 thereafter, the sum of \$29,915,500 shall be divided into as  
 13 many equal parts as there are counties in the state, and one  
 14 part shall be distributed to each county. The distribution  
 15 among the several counties shall begin each fiscal year on or  
 16 before January 5th and shall continue monthly for a total of 4  
 17 months. If a local or special law required that any moneys  
 18 accruing to a county in fiscal year 1999-2000 under the  
 19 then-existing provisions of s. 550.135 be paid directly to the  
 20 district school board, special district, or a municipal  
 21 government, such payment shall continue until such time that  
 22 the local or special law is amended or repealed. The state  
 23 covenants with holders of bonds or other instruments of  
 24 indebtedness issued by local governments, special districts,  
 25 or district school boards prior to July 1, 2000, that it is  
 26 not the intent of this subparagraph to adversely affect the  
 27 rights of those holders or relieve local governments, special  
 28 districts, or district school boards of the duty to meet their  
 29 obligations as a result of previous pledges or assignments or  
 30 trusts entered into which obligated funds received from the  
 31 distribution to county governments under then-existing s.

1 550.135. This distribution specifically is in lieu of funds  
2 distributed under s. 550.135 prior to July 1, 2000.

3 b. The department shall distribute \$166,667 monthly  
4 pursuant to s. 288.1162 to each applicant that has been  
5 certified as a "facility for a new professional sports  
6 franchise" or a "facility for a retained professional sports  
7 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be  
8 distributed monthly by the department to each applicant that  
9 has been certified as a "facility for a retained spring  
10 training franchise" pursuant to s. 288.1162; however, not more  
11 than \$208,335 may be distributed monthly in the aggregate to  
12 all certified facilities for a retained spring training  
13 franchise. Distributions shall begin 60 days following such  
14 certification and shall continue for not more than 30 years.  
15 Nothing contained in this paragraph shall be construed to  
16 allow an applicant certified pursuant to s. 288.1162 to  
17 receive more in distributions than actually expended by the  
18 applicant for the public purposes provided for in s.  
19 288.1162(6). However, a certified applicant is entitled to  
20 receive distributions up to the maximum amount allowable and  
21 undistributed under this section for additional renovations  
22 and improvements to the facility for the franchise without  
23 additional certification.

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

30 d. Beginning 30 days after notice by the Office of  
31 Tourism, Trade, and Economic Development to the Department of

1 Revenue that the applicant has been certified as the  
2 International Game Fish Association World Center facility  
3 pursuant to s. 288.1169, and the facility is open to the  
4 public, \$83,333 shall be distributed monthly, for up to 168  
5 months, to the applicant. This distribution is subject to  
6 reduction pursuant to s. 288.1169. A lump sum payment of  
7 \$999,996 shall be made, after certification and before July 1,  
8 2000.

9 e. Beginning 30 days after notice by the Office of  
10 Tourism, Trade, and Economic Development to the Department of  
11 Revenue that an applicant has been certified as a certified  
12 sports industry economic development project pursuant to s.  
13 288.113, and has generated new sales tax revenues that have  
14 been remitted to the state during the prior twelve months, a  
15 monthly sales tax reimbursement payment in the amount set  
16 forth in the notice by the Office of Tourism, Trade and  
17 Economic Development, based on actual sales tax generated over  
18 a 12-month period, shall be distributed to the applicant until  
19 the certification expires or notice is received by the  
20 department from the Office of Tourism, Trade, and Economic  
21 Development of a change in the applicant's certification  
22 status or in the certified monthly payment amount. The amount  
23 of the monthly sales tax reimbursement distribution shall be  
24 adjusted beginning 30 days after notice by the Office of  
25 Tourism, Trade, and Economic Development that the applicant is  
26 to receive a reduced or increased sales tax reimbursement  
27 payment.

28 8. All other proceeds shall remain with the General  
29 Revenue Fund.

30 Section 3. Paragraph (k) of subsection (7) of section  
31 213.053, Florida Statutes, is amended to read:

1 213.053 Confidentiality and information sharing.--

2 (7) Notwithstanding any other provision of this  
3 section, the department may provide:

4 (k) Payment information relative to chapters 199, 201,  
5 212, 220, and 221 to the Office of Tourism, Trade, and  
6 Economic Development in its administration of the tax refund  
7 program for qualified defense contractors authorized by s.  
8 288.1045, ~~and~~ the tax refund program for qualified target  
9 industry businesses authorized by s. 288.106, and the sales  
10 tax reimbursement program for certified sports industry  
11 economic development projects authorized by s. 288.113.

12 Section 4. Section 288.113, Florida Statutes, is  
13 created to read:

14 288.113 Tax reimbursement program for certified sports  
15 industry economic development projects.--

16 (1) LEGISLATIVE FINDINGS AND DECLARATIONS.--The  
17 Legislature finds that attracting, retaining, and providing  
18 favorable conditions for the growth of certified sports  
19 industry economic development projects provides high-quality  
20 employment opportunities for residents of the state, increases  
21 tourism, and enhances the economic foundations of the state.  
22 It is the policy of the state to encourage the growth of  
23 high-value-added employment to the economic base by providing  
24 a sales tax reimbursement to certified sports industry  
25 economic development projects that create new employment  
26 opportunities and generate new sales tax dollars by expanding  
27 businesses within the state or by bringing new businesses to  
28 the state.

29 (2) DEFINITIONS.--As used in this section:

30 (a) "Certified sports industry economic development  
31 project" or "project" means any amateur sports business that



1 develops, operates, attracts, and retains multiyear amateur  
2 sporting events that generate new sales taxes for the state,  
3 has submitted a properly completed application to the Office  
4 of Tourism, Trade, and Economic Development, and has  
5 subsequently been certified by that office as a certified  
6 sports industry economic development project.

7 (b) "Sales tax reimbursement" means the monthly amount  
8 to be distributed through a reimbursement to a certified  
9 sports industry economic development project pursuant to s.  
10 212.20. Such amount shall be determined by the Office of  
11 Tourism, Trade, and Economic Development as provided in this  
12 section.

13 (3) AMATEUR SPORTS BUSINESS ELIGIBLE TO APPLY.--

14 (a) Any amateur sports business that develops,  
15 operates, attracts, and retains multiyear amateur sporting  
16 events that generate new sales taxes for the state may submit  
17 to the Office of Tourism, Trade, and Economic Development an  
18 application for approval as a certified sports industry  
19 economic development project for the purpose of receiving a  
20 sales tax reimbursement on new sales taxes generated by  
21 increased new business and tourism activity directly  
22 attributable to the proposed amateur sports industry economic  
23 development project.

24 (b) The number of certified sports industry economic  
25 development projects shall not exceed three until June 30,  
26 2006, and thereafter only one new certified sports industry  
27 economic development project may be certified by the Office of  
28 Tourism, Trade, and Economic Development each year.

29 (4) SALES TAX REIMBURSEMENT AND AUTHORIZED

30 AMOUNT.--Pursuant to s. 212.20, each certified sports industry  
31 economic development project shall be eligible for a monthly

1 distribution of its sales tax reimbursement in the amount  
 2 determined by its sales tax reimbursement agreement with the  
 3 Office of Tourism, Trade, and Economic Development. The  
 4 amount shall be based on new sales tax revenues generated  
 5 under chapter 212 by increased new business and tourism  
 6 activity directly attributable to the project as determined  
 7 using the sports economic impact model and, subject to other  
 8 restrictions, returns 50 percent of that amount to the  
 9 project. The total amount of sales tax reimbursement for all  
 10 fiscal years estimated for each project shall not exceed 50  
 11 percent of the cost of the project as determined by the Office  
 12 of Tourism, Trade, and Economic Development in the  
 13 certification process set forth in subsection (6). The  
 14 annualized amount of the monthly distribution shall be  
 15 calculated by the Office of Tourism, Trade, and Economic  
 16 Development and specified in the applicant's sales tax  
 17 reimbursement agreement. Annual payment amounts shall be no  
 18 less than \$500,000 and no more than \$2 million, unless the  
 19 Office of Tourism, Trade, and Economic Development reduces  
 20 payments below \$500,000 under its authority to decertify a  
 21 project as discussed in subsection (6).

22 (5) AUTHORIZED USE OF SALES TAX REIMBURSEMENT  
 23 PAYMENTS.--After entering into a sales tax reimbursement  
 24 agreement under subsection (7), a certified sports industry  
 25 economic development project may receive a sales tax  
 26 reimbursement for:

27 (a) Developing and implementing any component of the  
 28 project's sports events and activities;

29 (b) Constructing, reconstructing, renovating,  
 30 furnishing, equipping, or operating the project's facilities  
 31 or events;

1           (c) Pledging payments or debt service on or funding  
2 debt service reserve funds, arbitrage rebate obligations, or  
3 other amounts payable with respect to bonds for the project's  
4 activities and facilities; or

5           (d) Paying the cost of relocating the project's  
6 corporate headquarters into the state.

7           (6) CERTIFICATION, RECERTIFICATION, AND  
8 DECERTIFICATION PROCEDURE.--

9           (a) The Office of Tourism, Trade, and Economic  
10 Development shall establish a certification process by which a  
11 proposed amateur sports industry economic development project  
12 may be approved by the office as a certified sports industry  
13 economic development project that is eligible to receive  
14 economic development incentives in the form of a sales tax  
15 reimbursement of a percentage of new sales taxes that have  
16 been generated and remitted to the state as a result of the  
17 certified sports industry economic development project.

18           (b) Before certifying an applicant under this  
19 subsection, the Office of Tourism, Trade, and Economic  
20 Development shall determine that the applicant has:

21           1. Completed an independent analysis or study,  
22 verified by the Office of Tourism, Trade, and Economic  
23 Development, which demonstrates that the proposed amateur  
24 sports industry economic development project will generate a  
25 minimum of \$1 million annually in new sales tax revenues over  
26 a multiyear period.

27           2. Received commitments for amateur sports activities  
28 which demonstrate that the proposed amateur sports economic  
29 development project will bring to this state on a multiyear  
30 basis new proposed amateur sports economic development project  
31 activities that will generate a minimum of \$1 million in new

1 sales tax revenues annually, as verified by the Office of  
2 Tourism, Trade, and Economic Development.

3 3. Demonstrated that the applicant has provided, is  
4 capable of providing, or has financial or other commitments to  
5 provide more than one-half of the costs incurred in or related  
6 to the development of the proposed amateur sports industry  
7 economic development project.

8 (c) An amateur sports business that has previously  
9 been certified under this section and has received a sales tax  
10 reimbursement under that certification is ineligible for  
11 additional certification.

12 (d) Upon determining that a proposed amateur sports  
13 industry economic development project meets the established  
14 criteria for approval as a certified sports industry economic  
15 development project and qualifies for a sales tax  
16 reimbursement, the Office of Tourism, Trade, and Economic  
17 Development shall issue to the applicant a letter of  
18 certification that stipulates the terms of the sales tax  
19 reimbursement agreement and the penalties for failing to  
20 comply with those terms.

21 (e) The Office of Tourism, Trade, and Economic  
22 Development shall deny the application of an amateur sports  
23 business to be a certified sports industry economic  
24 development project if the office determines that the proposed  
25 project does not meet the established criteria for approval.

26 (f) The Office of Tourism, Trade, and Economic  
27 Development shall develop a standardized form for an amateur  
28 sports business to complete in applying for certification as a  
29 certified sports industry economic development project. The  
30 application shall include, but shall not be limited to,  
31 relevant information on employment and job creation, proposed

1 budgets, contracts for multiyear events and projects, project  
2 financing, and other information requested by the office. The  
3 application may be distributed to applicants by the Office of  
4 Tourism, Trade, and Economic Development, and all completed  
5 applications shall be processed by the office.

6 (g) Initial certification for a sales tax  
7 reimbursement under this section is valid for 120 months.  
8 Subsequent to the initial certification period, the certified  
9 sports industry economic development project is eligible for  
10 two periods of recertification, each of which is valid for 60  
11 months. A project shall request recertification 12 months  
12 before the expiration of the certificate.

13 (h) A certified sports industry economic development  
14 project may request recertification after the initial  
15 certification period to be requalified for certification as a  
16 certified sports industry economic development project for a  
17 period not to exceed 240 months.

18 (i) The Office of Tourism, Trade, and Economic  
19 Development shall recertify, before the end of the first  
20 10-year period, that the certified sports industry economic  
21 development project is operational and that the project is  
22 meeting the minimum projections for sales tax revenues as  
23 required at the time of original certification. If the project  
24 is not recertified during this 10-year review period as  
25 meeting the minimum projections, funding shall be adjusted  
26 until certification criteria are met. If the project fails to  
27 generate annual sales tax revenues pursuant to its sales tax  
28 reimbursement agreement with the Office of Tourism, Trade, and  
29 Economic Development, the amount of revenues distributed to  
30 the project under s. 212.20(6)(e)7.e. shall be reduced to the  
31 amount of the taxes collected times 50 percent. If, for 2

1 consecutive years, the amount of tax revenues collected falls  
 2 below a minimum of \$1 million per year, the project may be  
 3 decertified at the discretion of the Office of Tourism, Trade,  
 4 and Economic Development. Such a reduction shall remain in  
 5 effect until the sales tax revenues generated by the project  
 6 in a 12-month period equal or exceed \$1 million.

7 (j) A project may be decertified if the Office of  
 8 Tourism, Trade, and Economic Development determines that the  
 9 amateur sports business can no longer maintain its economic  
 10 development activities in this state. If the project is no  
 11 longer in existence, or is no longer viable, as determined by  
 12 the project's sales tax reimbursement agreement with the  
 13 Office of Tourism, Trade, and Economic Development, or if the  
 14 project has the certificate for purposes other than those  
 15 authorized by this section and chapter 212, the Office of  
 16 Tourism, Trade, and Economic Development shall notify the  
 17 Department of Revenue to suspend payment for a period of 6  
 18 months until the project is either in compliance with the  
 19 sales tax reimbursement agreement or is determined to be in  
 20 default. In addition to other penalties imposed by law, any  
 21 person who knowingly and willfully falsifies an application  
 22 for purposes other than those authorized by this section  
 23 commits a felony of the third degree, punishable as provided  
 24 in s. 775.082, s. 775.083, or s. 775.084.

25 (k) The Office of Tourism, Trade, and Economic  
 26 Development shall provide written notification to the  
 27 Department of Revenue of all certifications, recertifications,  
 28 and decertifications of projects and of the sales tax  
 29 reimbursement distribution amount each project is entitled to  
 30 receive.

1           (1) The Office of Tourism, Trade, and Economic  
2 Development shall develop rules for the receipt and processing  
3 of applications for funding pursuant to s. 212.20.

4           (7) SALES TAX REIMBURSEMENT AGREEMENT TERMS.--

5           (a) In order to qualify for sales tax reimbursement  
6 from the state, each certified sports industry economic  
7 development project shall enter into a written agreement with  
8 the Office of Tourism, Trade, and Economic Development which  
9 specifies, at a minimum:

10           1. The total number of full-time-equivalent jobs  
11 created in or transferred to this state as a direct result of  
12 the project, the average wage paid for those jobs, the  
13 criteria that will apply to measuring the achievement of these  
14 terms during the effective period of the agreement, and a time  
15 schedule or plan for when such jobs will be in place and  
16 operative in the state.

17           2. The maximum amount of new sales taxes estimated to  
18 be generated as a result of the project, the maximum amount of  
19 sales tax reimbursement that the project is eligible to  
20 receive, and the maximum amount of sales tax reimbursement  
21 that the project is requesting.

22           3. The budgets, financing, projections, and cost  
23 estimates for the sports activities and projects for which  
24 reimbursement is sought.

25           (b) Compliance with the terms and conditions of the  
26 sales tax reimbursement agreement is a condition precedent for  
27 receiving a sales tax reimbursement each year. The terms and  
28 timeframe of the agreement shall be commensurate with the  
29 duration of the certification period. Failure to comply with  
30 the terms and conditions of the sales tax reimbursement  
31 agreement shall result in an immediate review by the Office of

1 Tourism, Trade, and Economic Development of the activities of  
2 the project.

3 (c) The sales tax reimbursement shall not exceed 50  
4 percent of the total project costs, amortized over a period  
5 not to exceed 20 years.

6 (d) Sales tax reimbursement may be provided through  
7 direct payment or other means of payment to the certified  
8 sports industry economic development project, as determined in  
9 the sales tax reimbursement agreement with the approval of the  
10 Department of Revenue.

11 (8) ADMINISTRATION.--

12 (a) The Office of Tourism, Trade, and Economic  
13 Development may verify information provided in any claim for  
14 sales tax reimbursement under this section, including  
15 information regarding employment and wage levels or the  
16 payment of taxes under chapter 212 to the appropriate agency,  
17 including the Department of Revenue, the Agency for Workforce  
18 Innovation, or the appropriate local government or authority.

19 (b) To facilitate the process of monitoring and  
20 auditing applications made under this program, the Office of  
21 Tourism, Trade, and Economic Development may request  
22 information necessary for determining a project's compliance  
23 with this section from the Department of Revenue, the Agency  
24 for Workforce Innovation, or any local government or  
25 authority. These governmental entities shall provide  
26 assistance in the areas within their scope of  
27 responsibilities.

28 (c) The Department of Revenue may audit as provided in  
29 s. 213.34 to verify that the distributions pursuant to this  
30 section have been expended as required in this section.

31



1           (9) RELATIONSHIP OF SALES TAX REIMBURSEMENTS TO SPORTS  
2 INDUSTRY GROWTH; REPORT TO THE LEGISLATURE.--Beginning January  
3 1, 2003, the Office of Tourism, Trade, and Economic  
4 Development shall maintain records based on information  
5 provided on taxpayer applications for certified sports  
6 industry economic development projects that receive sales tax  
7 reimbursements. These records shall include a statement of the  
8 percentage of the overall new economic impact generated by  
9 certified sports industry economic development projects and  
10 the amount of funds annually reimbursed to such projects. In  
11 addition, the Office of Tourism, Trade, and Economic  
12 Development shall maintain data showing the annual growth in  
13 Florida-based amateur sports industry businesses and the  
14 number of persons employed and wages paid by such businesses.  
15 The Office of Tourism, Trade, and Economic Development shall  
16 report this information to the Legislature annually, no later  
17 than December 1.

18           Section 5. Subsection (1) of section 288.1229, Florida  
19 Statutes, is amended to read:

20           288.1229 Promotion and development of sports-related  
21 industries and amateur athletics; direct-support organization;  
22 powers and duties.--

23           (1) The Office of Tourism, Trade, and Economic  
24 Development may authorize a direct-support organization to  
25 assist the office in:

26           (a) The promotion and development of the sports  
27 industry and related industries for the purpose of improving  
28 the economic presence of these industries in Florida.

29           (b) The promotion of amateur athletic participation  
30 for the citizens of Florida and the promotion of Florida as a  
31 host for national and international amateur athletic

1 competitions for the purpose of encouraging and increasing the  
2 direct and ancillary economic benefits of amateur athletic  
3 events and competitions.

4 (c) The attraction of amateur sports industry economic  
5 development projects to this state for the purposes set forth  
6 in paragraphs (a) and (b), as well as for the purposes of  
7 increasing national and international media promotions and  
8 attention, promoting the quality of life in the state, and  
9 promoting tourism, which will have a positive effect on  
10 expanding the tax base as well as creating new jobs in the  
11 state.

12 Section 6. Paragraphs (g) and (h) of subsection (5) of  
13 section 212.08, Florida Statutes, are amended, and paragraph  
14 (q) is added to that subsection, to read:

15 212.08 Sales, rental, use, consumption, distribution,  
16 and storage tax; specified exemptions.--The sale at retail,  
17 the rental, the use, the consumption, the distribution, and  
18 the storage to be used or consumed in this state of the  
19 following are hereby specifically exempt from the tax imposed  
20 by this chapter.

21 (5) EXEMPTIONS; ACCOUNT OF USE.--

22 (g) Building materials used in the rehabilitation of  
23 real property located in an enterprise zone.--

24 1. Beginning July 1, 1995, building materials used in  
25 the rehabilitation of real property located in an enterprise  
26 zone shall be exempt from the tax imposed by this chapter upon  
27 an affirmative showing to the satisfaction of the department  
28 that the items have been used for the rehabilitation of real  
29 property located in an enterprise zone. Except as provided in  
30 subparagraph 2., this exemption inures to the owner, lessee,  
31 or lessor of the rehabilitated real property located in an

1 enterprise zone only through a refund of previously paid  
2 taxes. To receive a refund pursuant to this paragraph, the  
3 owner, lessee, or lessor of the rehabilitated real property  
4 located in an enterprise zone must file an application under  
5 oath with the governing body or enterprise zone development  
6 agency having jurisdiction over the enterprise zone where the  
7 business is located, as applicable, which includes:

8 a. The name and address of the person claiming the  
9 refund.

10 b. An address and assessment roll parcel number of the  
11 rehabilitated real property in an enterprise zone for which a  
12 refund of previously paid taxes is being sought.

13 c. A description of the improvements made to  
14 accomplish the rehabilitation of the real property.

15 d. A copy of the building permit issued for the  
16 rehabilitation of the real property.

17 e. A sworn statement, under the penalty of perjury,  
18 from the general contractor licensed in this state with whom  
19 the applicant contracted to make the improvements necessary to  
20 accomplish the rehabilitation of the real property, which  
21 statement lists the building materials used in the  
22 rehabilitation of the real property, the actual cost of the  
23 building materials, and the amount of sales tax paid in this  
24 state on the building materials. In the event that a general  
25 contractor has not been used, the applicant shall provide this  
26 information in a sworn statement, under the penalty of  
27 perjury. Copies of the invoices which evidence the purchase of  
28 the building materials used in such rehabilitation and the  
29 payment of sales tax on the building materials shall be  
30 attached to the sworn statement provided by the general  
31 contractor or by the applicant. Unless the actual cost of

1 building materials used in the rehabilitation of real property  
2 and the payment of sales taxes due thereon is documented by a  
3 general contractor or by the applicant in this manner, the  
4 cost of such building materials shall be an amount equal to 40  
5 percent of the increase in assessed value for ad valorem tax  
6 purposes.

7 f. The identifying number assigned pursuant to s.  
8 290.0065 to the enterprise zone in which the rehabilitated  
9 real property is located.

10 g. A certification by the local building code  
11 inspector that the improvements necessary to accomplish the  
12 rehabilitation of the real property are substantially  
13 completed.

14 h. Whether the business is a small business as defined  
15 by s. 288.703(1).

16 i. If applicable, the name and address of each  
17 permanent employee of the business, including, for each  
18 employee who is a resident of an enterprise zone, the  
19 identifying number assigned pursuant to s. 290.0065 to the  
20 enterprise zone in which the employee resides.

21 2. This exemption inures to a city, county, ~~or~~ other  
22 governmental agency, or nonprofit community-based organization  
23 through a refund of previously paid taxes if the building  
24 materials used in the rehabilitation of real property located  
25 in an enterprise zone are paid for from the funds of a  
26 community development block grant, State Housing Initiatives  
27 Partnership Program, or similar grant or loan program. To  
28 receive a refund pursuant to this paragraph, a city, county,  
29 ~~or~~ other governmental agency, or nonprofit community-based  
30 organization must file an application which includes the same  
31 information required to be provided in subparagraph 1. by an

1 owner, lessee, or lessor of rehabilitated real property. In  
 2 addition, the application must include a sworn statement  
 3 signed by the chief executive officer of the city, county, ~~or~~  
 4 other governmental agency, or nonprofit community-based  
 5 organization seeking a refund which states that the building  
 6 materials for which a refund is sought were paid for from the  
 7 funds of a community development block grant, State Housing  
 8 Initiatives Partnership Program, or similar grant or loan  
 9 program.

10           3. Within 10 working days after receipt of an  
 11 application, the governing body or enterprise zone development  
 12 agency shall review the application to determine if it  
 13 contains all the information required pursuant to subparagraph  
 14 1. or subparagraph 2. and meets the criteria set out in this  
 15 paragraph. The governing body or agency shall certify all  
 16 applications that contain the information required pursuant to  
 17 subparagraph 1. or subparagraph 2. and meet the criteria set  
 18 out in this paragraph as eligible to receive a refund. If  
 19 applicable, the governing body or agency shall also certify if  
 20 20 percent of the employees of the business are residents of  
 21 an enterprise zone, excluding temporary and part-time  
 22 employees. The certification shall be in writing, and a copy  
 23 of the certification shall be transmitted to the executive  
 24 director of the Department of Revenue. The applicant shall be  
 25 responsible for forwarding a certified application to the  
 26 department within the time specified in subparagraph 4.

27           4. An application for a refund pursuant to this  
 28 paragraph must be submitted to the department within 6 months  
 29 after the rehabilitation of the property is deemed to be  
 30 substantially completed by the local building code inspector  
 31

1 or within 90 days after the rehabilitated property is first  
2 subject to assessment.

3           5. The provisions of s. 212.095 do not apply to any  
4 refund application made pursuant to this paragraph. No more  
5 than one exemption through a refund of previously paid taxes  
6 for the rehabilitation of real property shall be permitted for  
7 any one parcel of real property. No refund shall be granted  
8 pursuant to this paragraph unless the amount to be refunded  
9 exceeds \$500. No refund granted pursuant to this paragraph  
10 shall exceed the lesser of 97 percent of the Florida sales or  
11 use tax paid on the cost of the building materials used in the  
12 rehabilitation of the real property as determined pursuant to  
13 sub-subparagraph 1.e. or \$5,000, or, if no less than 20  
14 percent of the employees of the business are residents of an  
15 enterprise zone, excluding temporary and part-time employees,  
16 the amount of refund granted pursuant to this paragraph shall  
17 not exceed the lesser of 97 percent of the sales tax paid on  
18 the cost of such building materials or \$10,000. A refund  
19 approved pursuant to this paragraph shall be made within 30  
20 days of formal approval by the department of the application  
21 for the refund.

22           6. The department shall adopt rules governing the  
23 manner and form of refund applications and may establish  
24 guidelines as to the requisites for an affirmative showing of  
25 qualification for exemption under this paragraph.

26           7. The department shall deduct an amount equal to 10  
27 percent of each refund granted under the provisions of this  
28 paragraph from the amount transferred into the Local  
29 Government Half-cent Sales Tax Clearing Trust Fund pursuant to  
30 s. 212.20 for the county area in which the rehabilitated real  
31

1 property is located and shall transfer that amount to the  
2 General Revenue Fund.

3 8. For the purposes of the exemption provided in this  
4 paragraph:

5 a. "Building materials" means tangible personal  
6 property which becomes a component part of improvements to  
7 real property.

8 b. "Real property" has the same meaning as provided in  
9 s. 192.001(12).

10 c. "Rehabilitation of real property" means the  
11 reconstruction, renovation, restoration, rehabilitation,  
12 construction, or expansion of improvements to real property.

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

15 9. The provisions of this paragraph shall expire and  
16 be void on December 31, 2005.

17 (h) Business property used in an enterprise zone.--

18 1. Beginning July 1, 1995, business property purchased  
19 for use by businesses located in an enterprise zone which is  
20 subsequently used in an enterprise zone shall be exempt from  
21 the tax imposed by this chapter. This exemption inures to the  
22 business only through a refund of previously paid taxes. A  
23 refund shall be authorized upon an affirmative showing by the  
24 taxpayer to the satisfaction of the department that the  
25 requirements of this paragraph have been met.

26 2. To receive a refund, the business must file under  
27 oath with the governing body or enterprise zone development  
28 agency having jurisdiction over the enterprise zone where the  
29 business is located, as applicable, an application which  
30 includes:

31

- 1           a. The name and address of the business claiming the  
2 refund.
- 3           b. The identifying number assigned pursuant to s.  
4 290.0065 to the enterprise zone in which the business is  
5 located.
- 6           c. A specific description of the property for which a  
7 refund is sought, including its serial number or other  
8 permanent identification number.
- 9           d. The location of the property.
- 10          e. The sales invoice or other proof of purchase of the  
11 property, showing the amount of sales tax paid, the date of  
12 purchase, and the name and address of the sales tax dealer  
13 from whom the property was purchased.
- 14          f. Whether the business is a small business as defined  
15 by s. 288.703(1).
- 16          g. If applicable, the name and address of each  
17 permanent employee of the business, including, for each  
18 employee who is a resident of an enterprise zone, the  
19 identifying number assigned pursuant to s. 290.0065 to the  
20 enterprise zone in which the employee resides.
- 21          3. Within 10 working days after receipt of an  
22 application, the governing body or enterprise zone development  
23 agency shall review the application to determine if it  
24 contains all the information required pursuant to subparagraph  
25 2. and meets the criteria set out in this paragraph. The  
26 governing body or agency shall certify all applications that  
27 contain the information required pursuant to subparagraph 2.  
28 and meet the criteria set out in this paragraph as eligible to  
29 receive a refund. If applicable, the governing body or agency  
30 shall also certify if 20 percent of the employees of the  
31 business are residents of an enterprise zone, excluding



1 temporary and part-time employees. The certification shall be  
2 in writing, and a copy of the certification shall be  
3 transmitted to the executive director of the Department of  
4 Revenue. The business shall be responsible for forwarding a  
5 certified application to the department within the time  
6 specified in subparagraph 4.

7           4. An application for a refund pursuant to this  
8 paragraph must be submitted to the department within 6 months  
9 after the tax is due on the business property that is  
10 purchased.

11           5. The provisions of s. 212.095 do not apply to any  
12 refund application made pursuant to this paragraph. The amount  
13 refunded on purchases of business property under this  
14 paragraph shall be the lesser of 97 percent of the sales tax  
15 paid on such business property or \$5,000, or, if no less than  
16 20 percent of the employees of the business are residents of  
17 an enterprise zone, excluding temporary and part-time  
18 employees, the amount refunded on purchases of business  
19 property under this paragraph shall be the lesser of 97  
20 percent of the sales tax paid on such business property or  
21 \$10,000. A refund approved pursuant to this paragraph shall be  
22 made within 30 days of formal approval by the department of  
23 the application for the refund. No refund shall be granted  
24 under this paragraph unless the amount to be refunded exceeds  
25 \$100 in sales tax paid on purchases made within a 60-day time  
26 period.

27           6. The department shall adopt rules governing the  
28 manner and form of refund applications and may establish  
29 guidelines as to the requisites for an affirmative showing of  
30 qualification for exemption under this paragraph.

31

1           7. If the department determines that the business  
2 property is used outside an enterprise zone within 3 years  
3 from the date of purchase, the amount of taxes refunded to the  
4 business purchasing such business property shall immediately  
5 be due and payable to the department by the business, together  
6 with the appropriate interest and penalty, computed from the  
7 date of purchase, in the manner provided by this chapter.  
8 Notwithstanding this subparagraph, business property used  
9 exclusively in:

- 10           a. Licensed commercial fishing vessels,
- 11           b. Fishing guide boats, or
- 12           c. Ecotourism guide boats

13  
14 that leave and return to a fixed location within an area  
15 designated under s. 370.28 are eligible for the exemption  
16 provided under this paragraph if all requirements of this  
17 paragraph are met. Such vessels and boats must be owned by a  
18 business that is eligible to receive the exemption provided  
19 under this paragraph. This exemption does not apply to the  
20 purchase of a vessel or boat.

21           8. The department shall deduct an amount equal to 10  
22 percent of each refund granted under the provisions of this  
23 paragraph from the amount transferred into the Local  
24 Government Half-cent Sales Tax Clearing Trust Fund pursuant to  
25 s. 212.20 for the county area in which the business property  
26 is located and shall transfer that amount to the General  
27 Revenue Fund.

28           9. For the purposes of this exemption, "business  
29 property" means new or used property defined as "recovery  
30 property" in s. 168(c) of the Internal Revenue Code of 1954,  
31 as amended, except:

1 a. Property classified as 3-year property under s.  
2 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;

3 b. Industrial machinery and equipment as defined in  
4 sub-subparagraph (b)6.a. and eligible for exemption under  
5 paragraph (b); ~~and~~

6 c. Building materials as defined in sub-subparagraph  
7 (g)8.a.; and

8 d. Business property having a sales price of under  
9 \$5,000 per unit.

10 10. The provisions of this paragraph shall expire and  
11 be void on December 31, 2005.

12 (q) Community contribution tax credit for donations.--

13 1. Authorization.--Beginning July 1, 2001, persons who  
14 are registered with the department under s. 212.18 to collect  
15 or remit sales or use tax and who make donations to eligible  
16 sponsors are eligible for tax credits against their state  
17 sales and use tax liabilities as provided in this paragraph:

18 a. The credit shall be computed as 50 percent of the  
19 person's approved annual community contribution;

20 b. The credit shall be granted as a refund against  
21 state sales and use taxes reported on returns and remitted in  
22 the 12 months preceding the date of application to the  
23 department for the credit as required in sub-subparagraph 3.c.  
24 If the annual credit is not fully used through such refund  
25 because of insufficient tax payments during the applicable  
26 12-month period, the unused amount may be included in an  
27 application for a refund made pursuant to sub-subparagraph  
28 3.c. in subsequent years against the total tax payments made  
29 for such year. Carryover credits may be applied for a 3-year  
30 period without regard to any time limitation that would  
31 otherwise apply under s. 215.26;

1 c. No person shall receive more than \$200,000 in  
2 annual tax credits for all approved community contributions  
3 made in any one year;

4 d. All proposals for the granting of the tax credit  
5 shall require the prior approval of the Office of Tourism,  
6 Trade, and Economic Development;

7 e. The total amount of tax credits which may be  
8 granted for all programs approved under this paragraph, s.  
9 220.183, and s. 624.5105 is \$10 million annually; and

10 f. A person who is eligible to receive the credit  
11 provided for in this paragraph, s. 220.183, or s. 624.5105 may  
12 receive the credit only under the one section of the person's  
13 choice.

14 2. Eligibility requirements.--

15 a. A community contribution by a person must be in the  
16 following form:

17 (I) Cash or other liquid assets;

18 (II) Real property;

19 (III) Goods or inventory; or

20 (IV) Other physical resources as identified by the  
21 Office of Tourism, Trade, and Economic Development.

22 b. All community contributions must be reserved  
23 exclusively for use in a project. As used in this  
24 sub-subparagraph, the term "project" means any activity  
25 undertaken by an eligible sponsor which is designed to  
26 construct, improve, or substantially rehabilitate housing that  
27 is affordable to low-income or very-low-income households as  
28 defined in s. 420.9071(19) and (28); designed to provide  
29 commercial, industrial, or public resources and facilities; or  
30 designed to improve entrepreneurial and job-development  
31 opportunities for low-income persons. A project may be the

1 investment necessary to increase access to high-speed  
2 broadband capability in rural communities with enterprise  
3 zones, including projects that result in improvements to  
4 communications assets that are owned by a business. A project  
5 may include the provision of museum educational programs and  
6 materials that are directly related to any project approved  
7 between January 1, 1996, and December 31, 1999, and located in  
8 an enterprise zone as referenced in s. 290.00675. This  
9 paragraph does not preclude projects that propose to construct  
10 or rehabilitate housing for low-income or very-low-income  
11 households on scattered sites. The Office of Tourism, Trade,  
12 and Economic Development may reserve up to 50 percent of the  
13 available annual tax credits for housing for very-low-income  
14 households pursuant to s. 420.9071(28) for the first 6 months  
15 of the fiscal year. With respect to housing, contributions may  
16 be used to pay the following eligible low-income and  
17 very-low-income housing-related activities:

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

20 (II) Down payment and closing costs for eligible  
21 persons, as defined in s. 420.9071(19) and (28);

22 (III) Administrative costs, including housing  
23 counseling and marketing fees, not to exceed 10 percent of the  
24 community contribution, directly related to low-income or  
25 very-low-income projects; and

26 (IV) Removal of liens recorded against residential  
27 property by municipal, county, or special-district local  
28 governments when satisfaction of the lien is a necessary  
29 precedent to the transfer of the property to an eligible  
30 person, as defined in s. 420.9071(19) and (28), for the  
31

1 purpose of promoting home ownership. Contributions for lien  
2 removal must be received from a nonrelated third party.

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

5 (I) A community action program;

6 (II) A nonprofit community-based development  
7 organization whose mission is the provision of housing for  
8 low-income or very-low-income households or increasing  
9 entrepreneurial and job-development opportunities for  
10 low-income persons;

11 (III) A neighborhood housing services corporation;

12 (IV) A local housing authority created under chapter  
13 421;

14 (V) A community redevelopment agency created under s.  
15 163.356;

16 (VI) The Florida Industrial Development Corporation;

17 (VII) An historic preservation district agency or  
18 organization;

19 (VIII) A regional workforce board;

20 (IX) A direct-support organization as provided in s.  
21 240.551;

22 (X) An enterprise zone development agency created  
23 under s. 290.0056;

24 (XI) A community-based organization incorporated under  
25 chapter 617 which is recognized as educational, charitable, or  
26 scientific pursuant to s. 501(c)(3) of the Internal Revenue  
27 Code and whose by-laws and articles of incorporation include  
28 affordable housing, economic development, or community  
29 development as the primary mission of the corporation;

30 (XII) Units of local government;

31 (XIII) Units of state government; or

1           (XIV) Any other agency that the Office of Tourism,  
2 Trade, and Economic Development designates by rule.

3  
4 In no event may a contributing person have a financial  
5 interest in the eligible sponsor.

6           d. The project must be located in an area designated  
7 an enterprise zone or a Front Porch Florida community pursuant  
8 to s. 14.2015(9)(b), unless the project increases access to  
9 high-speed broadband capability for rural communities with  
10 enterprise zones but is physically located outside the  
11 designated rural zone boundaries. Any project designed to  
12 construct or rehabilitate housing for low-income or  
13 very-low-income households as defined in s. 420.0971(19) and  
14 (28) is exempt from the area requirement of this  
15 sub-subparagraph.

16           3. Application requirements.--

17           a. Any eligible sponsor seeking to participate in this  
18 program must submit a proposal to the Office of Tourism,  
19 Trade, and Economic Development which sets forth the name of  
20 the sponsor, a description of the project and the area in  
21 which the project is located, together with such supporting  
22 information as is prescribed by rule. The proposal must also  
23 contain a resolution from the local governmental unit in which  
24 the project is located certifying that the project is  
25 consistent with local plans and regulations.

26           b. Any person seeking to participate in this program  
27 must submit an application for tax credit to the Office of  
28 Tourism, Trade, and Economic Development which sets forth the  
29 name of the sponsor, a description of the project, and the  
30 type, value, and purpose of the contribution. The sponsor  
31 shall verify the terms of the application and indicate its

1 receipt of the contribution, which verification must be in  
2 writing and accompany the application for tax credit. The  
3 person must submit a separate tax credit application to the  
4 office for each individual contribution that it makes to each  
5 individual project.

6 c. Any person who has received notification from the  
7 Office of Tourism, Trade, and Economic Development that a tax  
8 credit has been approved must apply to the department to  
9 receive the refund. Application must be made on the form  
10 prescribed for claiming refunds of sales and use taxes and be  
11 accompanied by a copy of the notification. A person may submit  
12 only one application for refund to the department within any  
13 12-month period.

14 4. Administration.--

15 a. The Office of Tourism, Trade, and Economic  
16 Development may adopt rules pursuant to ss. 120.536(1) and  
17 120.54 necessary to administer this paragraph, including rules  
18 for the approval or disapproval of proposals by a person.

19 b. The decision of the Office of Tourism, Trade, and  
20 Economic Development must be in writing, and, if approved, the  
21 notification shall state the maximum credit allowable to the  
22 person. Upon approval, the office shall transmit a copy of the  
23 decision to the Department of Revenue.

24 c. The Office of Tourism, Trade, and Economic  
25 Development shall periodically monitor all projects in a  
26 manner consistent with available resources to ensure that  
27 resources are used in accordance with this paragraph; however,  
28 each project must be reviewed at least once every 2 years.

29 d. The Office of Tourism, Trade, and Economic  
30 Development shall, in consultation with the Department of  
31 Community Affairs, the Florida Housing Finance Corporation,



1 and the statewide and regional housing and financial  
2 intermediaries, market the availability of the community  
3 contribution tax credit program to community-based  
4 organizations.

5 5. Expiration.--This paragraph expires June 30, 2005;  
6 however, any accrued credit carryover that is unused on that  
7 date may be used until the expiration of the 3-year carryover  
8 period for such credit.

9 Section 7. Effective January 1, 2002, section 212.096,  
10 Florida Statutes, is amended to read:

11 212.096 Sales, rental, storage, use tax; enterprise  
12 zone jobs credit against sales tax.--

13 (1) For the purposes of the credit provided in this  
14 section:

15 (a) "Eligible business" means any sole proprietorship,  
16 firm, partnership, corporation, bank, savings association,  
17 estate, trust, business trust, receiver, syndicate, or other  
18 group or combination, or successor business, located in an  
19 enterprise zone. The business must demonstrate to the  
20 department that the total number of full-time jobs defined  
21 under paragraph (d) has increased from the average of the  
22 previous 12 months. The term "eligible business" includes a  
23 business that added a minimum of five new full-time jobs in an  
24 enterprise zone between July 1, 2000, and December 31, 2001.  
25 An eligible business does not include any business which has  
26 claimed the credit permitted under s. 220.181 for any new  
27 business employee first beginning employment with the business  
28 after July 1, 1995.

29 (b) "Month" means either a calendar month or the time  
30 period from any day of any month to the corresponding day of  
31 the next succeeding month or, if there is no corresponding day

1 in the next succeeding month, the last day of the succeeding  
2 month.

3 (c) "New employee" means a person residing in an  
4 enterprise zone, ~~a qualified Job Training Partnership Act~~  
5 ~~classroom training participant~~, or a participant in the  
6 welfare transition program ~~participant~~ who begins employment  
7 with an eligible business after July 1, 1995, and who has not  
8 been previously employed full-time within the preceding 12  
9 months by the eligible business, or a successor eligible  
10 business, claiming the credit allowed by this section.

11 (d) "Jobs" means full-time positions, as consistent  
12 with terms used by the Agency for Workforce Innovation and the  
13 United States Department of Labor for purposes of unemployment  
14 compensation tax administration and employment estimation  
15 resulting directly from a business operation in this state.  
16 This number may not include temporary construction jobs  
17 involved with the construction of facilities or any jobs that  
18 have previously been included in any application for tax  
19 credits under s. 220.181(1). The term "jobs" also includes  
20 employment of an employee leased from an employee leasing  
21 company licensed under chapter 468 if such employee has been  
22 continuously leased to the employer for an average of at least  
23 36 hours per week for more than 6 months.

24 (e) "New job has been created" means that the total  
25 number of full-time jobs has increased in an enterprise zone  
26 from the average of the previous 12 months, as demonstrated to  
27 the department by a business located in the enterprise zone.

28  
29 A person shall be deemed to be employed if the person performs  
30 duties in connection with the operations of the business on a  
31 regular, full-time basis, provided the person is performing

1 such duties for an average of at least 36 hours per week each  
 2 month, ~~or a part-time basis, provided the person is performing~~  
 3 ~~such duties for an average of at least 20 hours per week each~~  
 4 ~~month throughout the year.~~ The person must be performing such  
 5 duties at a business site located in the enterprise zone.

6 (2)(a) It is the legislative intent to encourage the  
 7 provision of meaningful employment opportunities which will  
 8 improve the quality of life of those employed and to encourage  
 9 economic expansion of enterprise zones and the state.

10 Therefore, beginning January ~~July~~ 1, 2002 ~~1995~~, upon an  
 11 affirmative showing by an eligible ~~a~~ business to the  
 12 satisfaction of the department that the requirements of this  
 13 section have been met, the business shall be allowed a credit  
 14 against the tax remitted under this chapter.

15 (b) The credit shall be computed as 20 ~~follows~~:

16 ~~1. Ten~~ percent of the actual monthly wages paid in  
 17 this state to each new employee hired when a new job has been  
 18 created, unless the business is located within a rural  
 19 enterprise zone pursuant to s. 290.004(8), in which case the  
 20 credit shall be 30 percent of the actual monthly wages paid  
 21 ~~whose wages do not exceed \$1,500 a month.~~ If no less than 20  
 22 percent of the employees of the business are residents of an  
 23 enterprise zone, excluding temporary and part-time employees,  
 24 the credit shall be computed as 30 ~~15~~ percent of the actual  
 25 monthly wages paid in this state to each new employee hired  
 26 when a new job has been created, unless the business is  
 27 located within a rural enterprise zone, in which case the  
 28 credit shall be 45 percent of the actual monthly wages paid.  
 29 If the new employee hired when a new job is created is a  
 30 participant in the welfare transition program, the following  
 31 credit shall be a percent of the actual monthly wages paid: 40

1 percent for \$4 above the hourly federal minimum wage rate; 41  
2 percent for \$5 above the hourly federal minimum wage rate; 42  
3 percent for \$6 above the hourly federal minimum wage rate; 43  
4 percent for \$7 above the hourly federal minimum wage rate; and  
5 44 percent for \$8 above the hourly federal minimum wage rate.

6 +  
7 ~~2. Five percent of the first \$1,500 of actual monthly~~  
8 ~~wages paid in this state for each new employee whose wages~~  
9 ~~exceed \$1,500 a month; or~~

10 ~~3. Fifteen percent of the first \$1,500 of actual~~  
11 ~~monthly wages paid in this state for each new employee who is~~  
12 ~~a WAGES Program participant pursuant to chapter 414.~~

13  
14 For purposes of this paragraph, monthly wages shall be  
15 computed as one-twelfth of the expected annual wages paid to  
16 such employee. The amount paid as wages to a new employee is  
17 the compensation paid to such employee that is subject to  
18 unemployment tax. The credit shall be allowed for up to 24 ~~12~~  
19 consecutive months, beginning with the first tax return due  
20 pursuant to s. 212.11 after approval by the department.

21 (3) In order to claim this credit, an eligible  
22 business must file under oath with the governing body or  
23 enterprise zone development agency having jurisdiction over  
24 the enterprise zone where the business is located, as  
25 applicable, a statement which includes:

26 (a) For each new employee for whom this credit is  
27 claimed, the employee's name and place of residence, including  
28 the identifying number assigned pursuant to s. 290.0065 to the  
29 enterprise zone in which the employee resides if the new  
30 employee is a person residing in an enterprise zone, and, if  
31 applicable, documentation that the employee is a ~~qualified Job~~

1 ~~Training Partnership Act classroom training participant or a~~  
2 welfare transition program participant.

3 (b) If applicable, the name and address of each  
4 permanent employee of the business, including, for each  
5 employee who is a resident of an enterprise zone, the  
6 identifying number assigned pursuant to s. 290.0065 to the  
7 enterprise zone in which the employee resides.

8 (c) The name and address of the eligible business.

9 (d) The starting salary or hourly wages paid to the  
10 new employee.

11 (e) Demonstration to the department that the total  
12 number of full-time jobs defined under paragraph (1)(d) has  
13 increased in an enterprise zone from the average of the  
14 previous 12 months.

15 (f)~~(e)~~ The identifying number assigned pursuant to s.  
16 290.0065 to the enterprise zone in which the business is  
17 located.

18 (g)~~(f)~~ Whether the business is a small business as  
19 defined by s. 288.703(1).

20 (h)~~(g)~~ Within 10 working days after receipt of an  
21 application, the governing body or enterprise zone development  
22 agency shall review the application to determine if it  
23 contains all the information required pursuant to this  
24 subsection and meets the criteria set out in this section. The  
25 governing body or agency shall certify all applications that  
26 contain the information required pursuant to this subsection  
27 and meet the criteria set out in this section as eligible to  
28 receive a credit. If applicable, the governing body or agency  
29 shall also certify if 20 percent of the employees of the  
30 business are residents of an enterprise zone, excluding  
31 temporary and part-time employees. The certification shall be

1 in writing, and a copy of the certification shall be  
2 transmitted to the executive director of the Department of  
3 Revenue. The business shall be responsible for forwarding a  
4 certified application to the department within the time  
5 specified in paragraph ~~(i)~~~~(h)~~.

6 ~~(i)~~~~(h)~~ All applications for a credit pursuant to this  
7 section must be submitted to the department within 6 ~~4~~ months  
8 after the new employee is hired.

9 (4) Within 10 working days after receipt of a  
10 completed application for a credit authorized in this section,  
11 the department shall inform the business that the application  
12 has been approved. The credit may be taken on the first return  
13 due after receipt of approval from the department.

14 ~~(5)~~~~(4)~~ In the event the application is incomplete or  
15 insufficient to support the credit authorized in this section,  
16 the department shall deny the credit and notify the business  
17 of that fact. The business may reapply for this credit.

18 ~~(6)~~~~(5)~~ The credit provided in this section does not  
19 apply:

20 (a) For any new employee who is an owner, partner, or  
21 stockholder of an eligible business.

22 (b) For any new employee who is employed for any  
23 period less than 3 ~~full~~ calendar months.

24 ~~(7)~~~~(6)~~ The credit provided in this section shall not  
25 be allowed for any month in which the tax due for such period  
26 or the tax return required pursuant to s. 212.11 for such  
27 period is delinquent.

28 ~~(8)~~~~(7)~~ In the event an eligible business has a credit  
29 larger than the amount owed the state on the tax return for  
30 the time period in which the credit is claimed, the amount of  
31

1 the credit for that time period shall be the amount owed the  
2 state on that tax return.

3 (9)~~(8)~~ Any business which has claimed this credit  
4 shall not be allowed any credit under the provisions of s.  
5 220.181 for any new employee beginning employment after July  
6 1, 1995.

7 (10)~~(9)~~ It shall be the responsibility of each  
8 business to affirmatively demonstrate to the satisfaction of  
9 the department that it meets the requirements of this section.

10 (11)~~(10)~~ Any person who fraudulently claims this  
11 credit is liable for repayment of the credit plus a mandatory  
12 penalty of 100 percent of the credit plus interest at the rate  
13 provided in this chapter, and such person is guilty of a  
14 misdemeanor of the second degree, punishable as provided in s.  
15 775.082 or s. 775.083.

16 (12)~~(11)~~ The provisions of this section, except for  
17 subsection(11)~~(10)~~, ~~shall expire and be void on~~ December 31,  
18 2005.

19 Section 8. Effective January 1, 2002, section 212.098,  
20 Florida Statutes, is amended to read:

21 212.098 Rural Job Tax Credit Program.--

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

23 (a) "Eligible business" means any sole proprietorship,  
24 firm, partnership, or corporation that is located in a  
25 qualified county and is predominantly engaged in, or is  
26 headquarters for a business predominantly engaged in,  
27 activities usually provided for consideration by firms  
28 classified within the following standard industrial  
29 classifications: SIC 01-SIC 09 (agriculture, forestry, and  
30 fishing); SIC 20-SIC 39 (manufacturing); SIC 422 (public  
31 warehousing and storage); SIC 70 (hotels and other lodging

1 places); SIC 7391 (research and development); SIC 7992 (public  
2 golf courses); ~~and~~ SIC 7996 (amusement parks); and a targeted  
3 industry eligible for the qualified target industry business  
4 tax refund under s. 288.106. A call center or similar customer  
5 service operation that services a multistate market or an  
6 international market is also an eligible business. In  
7 addition, the Office of Tourism, Trade, and Economic  
8 Development may, as part of its final budget request submitted  
9 pursuant to s. 216.023, recommend additions to or deletions  
10 from the list of standard industrial classifications used to  
11 determine an eligible business, and the Legislature may  
12 implement such recommendations. Excluded from eligible  
13 receipts are receipts from retail sales, except such receipts  
14 for hotels and other lodging places classified in SIC 70,  
15 public golf courses in SIC 7992, and amusement parks in SIC  
16 7996. For purposes of this paragraph, the term  
17 "predominantly" means that more than 50 percent of the  
18 business's gross receipts from all sources is generated by  
19 those activities usually provided for consideration by firms  
20 in the specified standard industrial classification. The  
21 determination of whether the business is located in a  
22 qualified county and the tier ranking of that county must be  
23 based on the date of application for the credit under this  
24 section. Commonly owned and controlled entities are to be  
25 considered a single business entity.

26 (b) "Qualified employee" means any employee of an  
27 eligible business who performs duties in connection with the  
28 operations of the business on a regular, full-time basis for  
29 an average of at least 36 hours per week for at least 3 months  
30 within the qualified county in which the eligible business is  
31 located. The term also includes an employee leased from an



1 employee leasing company licensed under chapter 468, if such  
2 employee has been continuously leased to the employer for an  
3 average of at least 36 hours per week for more than 6 months.

4 An owner or partner of the eligible business is not a  
5 qualified employee.

6 (c) "Qualified area county" means any area that is  
7 contained within a rural area of critical economic concern  
8 designated under s. 288.0656,a county that has a population  
9 of fewer than 75,000 persons, or any county that has a  
10 population of 100,000 or less and is contiguous to a county  
11 that has a population of less than 75,000, selected in the  
12 following manner: every third year, the Office of Tourism,  
13 Trade, and Economic Development shall rank and tier the  
14 state's counties according to the following four factors:

15 1. Highest unemployment rate for the most recent  
16 36-month period.

17 2. Lowest per capita income for the most recent  
18 36-month period.

19 3. Highest percentage of residents whose incomes are  
20 below the poverty level, based upon the most recent data  
21 available.

22 4. Average weekly manufacturing wage, based upon the  
23 most recent data available.

24  
25 ~~Tier-one qualified counties are those ranked 1-5 and represent~~  
26 ~~the state's least-developed counties according to this~~  
27 ~~ranking. Tier-two qualified counties are those ranked 6-10,~~  
28 ~~and tier-three counties are those ranked 11-17.~~

29 ~~Notwithstanding this definition, "qualified county" also means~~  
30 ~~a county that contains an area that has been designated as a~~  
31 ~~federal Enterprise Community pursuant to the 1999 Agricultural~~

1 ~~Appropriations Act. Such a designated area shall be ranked in~~  
2 ~~tier three until the areas are reevaluated by the Office of~~  
3 ~~Tourism, Trade, and Economic Development.~~

4 (d) "New business" means any eligible business first  
5 beginning operation on a site in a qualified county and  
6 clearly separate from any other commercial or business  
7 operation of the business entity within a qualified county. A  
8 business entity that operated an eligible business within a  
9 qualified county within the 48 months before the period  
10 provided for application by subsection (2) is not considered a  
11 new business.

12 (e) "Existing business" means any eligible business  
13 that does not meet the criteria for a new business.

14 (2) A new eligible business may apply for a tax credit  
15 under this subsection once at any time during its first year  
16 of operation. A new eligible business in a tier-one qualified  
17 area that county which has at least 10 qualified employees on  
18 the date of application shall receive a \$1,000~~\$1,500~~ tax  
19 credit for each such employee. ~~A new eligible business in a~~  
20 ~~tier-two qualified county which has at least 20 qualified~~  
21 ~~employees on the date of application shall receive a \$1,000~~  
22 ~~tax credit for each such employee. A new eligible business in~~  
23 ~~a tier-three qualified county which has at least 30 qualified~~  
24 ~~employees on the date of application shall receive a \$500 tax~~  
25 ~~credit for each such employee.~~

26 (3) An existing eligible business may apply for a tax  
27 credit under this subsection at any time it is entitled to  
28 such credit, except as restricted by this subsection. An  
29 existing eligible business with fewer than 50 employees in a  
30 tier-one qualified area that county which on the date of  
31 application has at least 20 percent 5 more qualified employees

1 than it had 1 year prior to its date of application shall  
 2 receive a \$1,000~~\$1,500~~ tax credit for each such additional  
 3 employee. An existing ~~eligible~~ business that has 50 employees  
 4 or more in a qualified area that, on the date of application,  
 5 has at least 10 more qualified employees than it had 1 year  
 6 prior to its date of application shall receive a \$1,000 tax  
 7 credit for each additional employee.~~in a tier-two qualified~~  
 8 ~~county which on the date of application has at least 10 more~~  
 9 ~~qualified employees than it had 1 year prior to its date of~~  
 10 ~~application shall receive a \$1,000 credit for each such~~  
 11 ~~additional employee. An existing business in a tier-three~~  
 12 ~~qualified county which on the date of application has at least~~  
 13 ~~15 more qualified employees than it had 1 year prior to its~~  
 14 ~~date of application shall receive a \$500 tax credit for each~~  
 15 ~~such additional employee. An existing business may apply for~~  
 16 ~~the credit under this subsection no more than once in any~~  
 17 ~~12-month period.~~Any existing eligible business that received  
 18 a credit under subsection (2) may not apply for the credit  
 19 under this subsection sooner than 12 months after the  
 20 application date for the credit under subsection (2).

21 (4) For any new eligible business receiving a credit  
 22 pursuant to subsection (2), an additional \$500 credit shall be  
 23 provided for any qualified employee who is a welfare  
 24 transition program participant. For any existing eligible  
 25 business receiving a credit pursuant to subsection (3), an  
 26 additional \$500 credit shall be provided for any qualified  
 27 employee who is a welfare transition program participant. Such  
 28 employee must be employed on the application date and have  
 29 been employed less than 1 year. This credit shall be in  
 30 addition to other credits pursuant to this section regardless  
 31 of the tier-level of the county. Appropriate documentation

1 concerning the eligibility of an employee for this credit must  
2 be submitted as determined by the department.

3 (5) To be eligible for a tax credit under subsection  
4 (3), the number of qualified employees employed 1 year prior  
5 to the application date must be no lower than the number of  
6 qualified employees on the application date on which a credit  
7 under this section was based for any previous application,  
8 including an application under subsection (2).

9 (6)(a) In order to claim this credit, an eligible  
10 business must file under oath with the Office of Tourism,  
11 Trade, and Economic Development a statement that includes the  
12 name and address of the eligible business, the starting salary  
13 or hourly wages paid to the new employee, and any other  
14 information that the Department of Revenue requires.

15 (b) Within 30 working days after receipt of an  
16 application for credit, the Office of Tourism, Trade, and  
17 Economic Development shall review the application to determine  
18 whether it contains all the information required by this  
19 subsection and meets the criteria set out in this section.  
20 Subject to the provisions of paragraph (c), the Office of  
21 Tourism, Trade, and Economic Development shall approve all  
22 applications that contain the information required by this  
23 subsection and meet the criteria set out in this section as  
24 eligible to receive a credit.

25 (c) The maximum credit amount that may be approved  
26 during any calendar year is \$5 million. The Department of  
27 Revenue, in conjunction with the Office of Tourism, Trade, and  
28 Economic Development, shall notify the governing bodies in  
29 areas designated as qualified counties when the \$5 million  
30 maximum amount has been reached. Applications must be  
31 considered for approval in the order in which they are

1 received without regard to whether the credit is for a new or  
2 existing business. This limitation applies to the value of  
3 the credit as contained in approved applications. Approved  
4 credits may be taken in the time and manner allowed pursuant  
5 to this section.

6 (d) A business may not receive more than \$500,000 of  
7 tax credits during any one calendar year for its efforts in  
8 creating jobs.

9 (7) If the application is insufficient to support the  
10 credit authorized in this section, the Office of Tourism,  
11 Trade, and Economic Development shall deny the credit and  
12 notify the business of that fact. The business may reapply  
13 for this credit within 3 months after such notification.

14 (8) If the credit under this section is greater than  
15 can be taken on a single tax return, excess amounts may be  
16 taken as credits on any tax return submitted within 12 months  
17 after the approval of the application by the department.

18 (9) It is the responsibility of each business to  
19 affirmatively demonstrate to the satisfaction of the  
20 Department of Revenue that it meets the requirements of this  
21 section.

22 (10) Any person who fraudulently claims this credit is  
23 liable for repayment of the credit plus a mandatory penalty of  
24 100 percent of the credit and is guilty of a misdemeanor of  
25 the second degree, punishable as provided in s. 775.082 or s.  
26 775.083.

27 (11) A corporation may take the credit under this  
28 section against its corporate income tax liability, as  
29 provided in s. 220.1895. However, a corporation that uses its  
30 job tax credit against the tax imposed by chapter 220 may not  
31

1 receive the credit provided for in this section. A credit may  
2 be taken against only one tax.

3 (12) The department shall adopt rules governing the  
4 manner and form of applications for credit and may establish  
5 guidelines as to the requisites for an affirmative showing of  
6 qualification for the credit under this section.

7 Section 9. Reduction or waiver of financial match  
8 requirements.--Notwithstanding any other law, the member  
9 agencies and organizations of the Rural Economic Development  
10 Initiative (REDI), as defined in section 288.0656(6)(a),  
11 Florida Statutes, shall review the financial match  
12 requirements for projects in rural areas as defined in section  
13 288.0656(2)(b), Florida Statutes.

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

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

20 (3) These proposals shall be delivered to the Office  
21 of Tourism, Trade, and Economic Development for distribution  
22 to the REDI agencies and organizations. A meeting of REDI  
23 agencies and organizations must be called within 30 days after  
24 receipt of such proposals for REDI comment and recommendations  
25 on each proposal.

26 (4) Waivers and reductions must be requested by the  
27 county or community, and such county or community must have  
28 three or more of the factors identified in section  
29 288.0656(2)(a), Florida Statutes.

30 (5) Any other funds available to the project may be  
31 used for financial match of federal programs when there is

1 fiscal hardship and the match requirements may not be waived  
2 or reduced.

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

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

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

13 Section 10. Subsection (1) of section 220.03, Florida  
14 Statutes, is amended to read:

15 220.03 Definitions.--

16 (1) SPECIFIC TERMS.--When used in this code, and when  
17 not otherwise distinctly expressed or manifestly incompatible  
18 with the intent thereof, the following terms shall have the  
19 following meanings:

20 (a) "Ad valorem taxes paid" means 96 percent of  
21 property taxes levied for operating purposes and does not  
22 include interest, penalties, or discounts foregone. In  
23 addition, the term "ad valorem taxes paid," for purposes of  
24 the credit in s. 220.182, means the ad valorem tax paid on new  
25 or additional real or personal property acquired to establish  
26 a new business or facilitate a business expansion, including  
27 pollution and waste control facilities, or any part thereof,  
28 and including one or more buildings or other structures,  
29 machinery, fixtures, and equipment. The provisions of this  
30 paragraph shall expire and be void on June 30, 2005.

31

1 (b) "Affiliated group of corporations" means two or  
2 more corporations which constitute an affiliated group of  
3 corporations as defined in s. 1504(a) of the Internal Revenue  
4 Code.

5 (c) "Business" or "business firm" means any business  
6 entity authorized to do business in this state as defined in  
7 paragraph (e), and any bank or savings and loan association as  
8 defined in s. 220.62, subject to the tax imposed by the  
9 provisions of this chapter. The provisions of this paragraph  
10 shall expire and be void on June 30, 2005.

11 (d) "Community contribution" means the grant by a  
12 business firm of any of the following items:

- 13 1. Cash or other liquid assets.
- 14 2. Real property.
- 15 3. Goods or inventory.
- 16 4. Other physical resources as identified by the  
17 department.

18  
19 The provisions of this paragraph shall expire and be void on  
20 June 30, 2005.

21 (e) "Corporation" includes all domestic corporations;  
22 foreign corporations qualified to do business in this state or  
23 actually doing business in this state; joint-stock companies;  
24 limited liability companies, under chapter 608; common-law  
25 declarations of trust, under chapter 609; corporations not for  
26 profit, under chapter 617; agricultural cooperative marketing  
27 associations, under chapter 618; professional service  
28 corporations, under chapter 621; foreign unincorporated  
29 associations, under chapter 622; private school corporations,  
30 under chapter 623; foreign corporations not for profit which  
31 are carrying on their activities in this state; and all other



1 organizations, associations, legal entities, and artificial  
2 persons which are created by or pursuant to the statutes of  
3 this state, the United States, or any other state, territory,  
4 possession, or jurisdiction. The term "corporation" does not  
5 include proprietorships, even if using a fictitious name;  
6 partnerships of any type, as such; limited liability companies  
7 that are taxable as partnerships for federal income tax  
8 purposes; state or public fairs or expositions, under chapter  
9 616; estates of decedents or incompetents; testamentary  
10 trusts; or private trusts.

11 (f) "Department" means the Department of Revenue of  
12 this state.

13 (g) "Director" means the executive director of the  
14 Department of Revenue and, when there has been an appropriate  
15 delegation of authority, the executive director's delegate.

16 (h) "Earned," "accrued," "paid," or "incurred" shall  
17 be construed according to the method of accounting upon the  
18 basis of which a taxpayer's income is computed under this  
19 code.

20 (i) "Emergency," as used in s. 220.02 and in paragraph  
21 (u) of this subsection, means occurrence of widespread or  
22 severe damage, injury, or loss of life or property proclaimed  
23 pursuant to s. 14.022 or declared pursuant to s. 252.36. The  
24 provisions of this paragraph shall expire and be void on June  
25 30, 2005.

26 (j) "Enterprise zone" means an area in the state  
27 designated pursuant to s. 290.0065. The provisions of this  
28 paragraph shall expire and be void on June 30, 2005.

29 (k) "Expansion of an existing business," for the  
30 purposes of the enterprise zone property tax credit, means any  
31 business entity authorized to do business in this state as

1 defined in paragraph (e), and any bank or savings and loan  
 2 association as defined in s. 220.62, subject to the tax  
 3 imposed by the provisions of this chapter, located in an  
 4 enterprise zone, which expands by or through additions to real  
 5 and personal property and which establishes five or more new  
 6 jobs to employ five or more additional full-time employees at  
 7 such location. The provisions of this paragraph shall expire  
 8 and be void on June 30, 2005.

9 (l) "Fiscal year" means an accounting period of 12  
 10 months or less ending on the last day of any month other than  
 11 December or, in the case of a taxpayer with an annual  
 12 accounting period of 52-53 weeks under s. 441(f) of the  
 13 Internal Revenue Code, the period determined under that  
 14 subsection.

15 (m) "Includes" or "including," when used in a  
 16 definition contained in this code, shall not be deemed to  
 17 exclude other things otherwise within the meaning of the term  
 18 defined.

19 (n) "Internal Revenue Code" means the United States  
 20 Internal Revenue Code of 1986, as amended and in effect on  
 21 January 1, 2000, except as provided in subsection (3).

22 (o) "Local government" means any county or  
 23 incorporated municipality in the state. The provisions of this  
 24 paragraph shall expire and be void on June 30, 2005.

25 (p) "New business," for the purposes of the enterprise  
 26 zone property tax credit, means any business entity authorized  
 27 to do business in this state as defined in paragraph (e), or  
 28 any bank or savings and loan association as defined in s.  
 29 220.62, subject to the tax imposed by the provisions of this  
 30 chapter, first beginning operations on a site located in an  
 31 enterprise zone and clearly separate from any other commercial

1 or industrial operations owned by the same entity, bank, or  
 2 savings and loan association and which establishes five or  
 3 more new jobs to employ five or more additional full-time  
 4 employees at such location. The provisions of this paragraph  
 5 shall expire and be void on June 30, 2005.

6 (q) "New employee," for the purposes of the enterprise  
 7 zone jobs credit, means a person residing in an enterprise  
 8 zone, ~~a qualified Job Training Partnership Act classroom~~  
 9 ~~training participant, or a WAGES Program participant~~ in the  
 10 welfare transition program who is employed at a business  
 11 located in an enterprise zone who begins employment in the  
 12 operations of the business after July 1, 1995, and who has not  
 13 been previously employed full-time within the preceding 12  
 14 months by the business or a successor business claiming the  
 15 credit pursuant to s. 220.181. A person shall be deemed to be  
 16 employed by such a business if the person performs duties in  
 17 connection with the operations of the business on a full-time  
 18 basis, provided she or he is performing such duties for an  
 19 average of at least 36 hours per week each month, ~~or a~~  
 20 ~~part-time basis, provided she or he is performing such duties~~  
 21 ~~for an average of at least 20 hours per week each month~~  
 22 throughout the year. The term "jobs" also includes employment  
 23 of an employee leased from an employee leasing company  
 24 licensed under chapter 468, if such employee has been  
 25 continuously leased to the employer for an average of at least  
 26 36 hours per week for more than 6 months.The person must be  
 27 performing such duties at a business site located in an  
 28 enterprise zone. The provisions of this paragraph shall expire  
 29 and be void on June 30, 2005.

30 (r) "Nonbusiness income" means rents and royalties  
 31 from real or tangible personal property, capital gains,

1 interest, dividends, and patent and copyright royalties, to  
2 the extent that they do not arise from transactions and  
3 activities in the regular course of the taxpayer's trade or  
4 business. The term "nonbusiness income" does not include  
5 income from tangible and intangible property if the  
6 acquisition, management, and disposition of the property  
7 constitute integral parts of the taxpayer's regular trade or  
8 business operations, or any amounts which could be included in  
9 apportionable income without violating the due process clause  
10 of the United States Constitution. For purposes of this  
11 definition, "income" means gross receipts less all expenses  
12 directly or indirectly attributable thereto. Functionally  
13 related dividends are presumed to be business income.

14 (s) "Partnership" includes a syndicate, group, pool,  
15 joint venture, or other unincorporated organization through or  
16 by means of which any business, financial operation, or  
17 venture is carried on, including a limited partnership; and  
18 the term "partner" includes a member having a capital or a  
19 profits interest in a partnership.

20 (t) "Project" means any activity undertaken by an  
21 eligible sponsor, as defined in s. 220.183(2)(c), which is  
22 designed to construct, improve, or substantially rehabilitate  
23 housing that is affordable to low-income or very-low-income  
24 households as defined in s. 420.9071(19) and (28); designed to  
25 provide commercial, industrial, or public resources and  
26 facilities; or designed to improve entrepreneurial and  
27 job-development opportunities for low-income persons. A  
28 project may be the investment necessary to increase access to  
29 high-speed broadband capability in rural communities with  
30 enterprise zones, including projects that result in  
31 improvements to communications assets that are owned by a

1 business. A project may include the provision of museum  
 2 educational programs and materials that are directly related  
 3 to any project approved between January 1, 1996, and December  
 4 31, 1999, and located in an enterprise zone as referenced in  
 5 s. 290.00675. This paragraph does not preclude projects that  
 6 propose to construct or rehabilitate low-income or  
 7 very-low-income housing on scattered sites. The Office of  
 8 Tourism, Trade, and Economic Development may reserve up to 50  
 9 percent of the available annual tax credits under s. 220.181  
 10 for housing for very-low-income households pursuant to s.  
 11 420.9071(28) for the first 6 months of the fiscal year. With  
 12 respect to housing, contributions may be used to pay the  
 13 following eligible project-related activities:

- 14 1. Project development, impact, and management fees  
 15 for low-income or very-low-income housing projects;
- 16 2. Down payment and closing costs for eligible  
 17 persons, as defined in s. 420.9071(19) and (28);
- 18 3. Administrative costs, including housing counseling  
 19 and marketing fees, not to exceed 10 percent of the community  
 20 contribution, directly related to low-income or  
 21 very-low-income projects; and
- 22 4. Removal of liens recorded against residential  
 23 property by municipal, county, or special-district local  
 24 governments when satisfaction of the lien is a necessary  
 25 precedent to the transfer of the property to an eligible  
 26 person, as defined in s. 420.9071(19) and (28), for the  
 27 purpose of promoting home ownership. Contributions for lien  
 28 removal must be received from a nonrelated third party.

29 ~~"Project" means any activity undertaken by an eligible~~  
 30 ~~sponsor, as defined in s. 220.183(2)(c), which is designed to~~  
 31 ~~construct, improve, or substantially rehabilitate housing or~~

1 ~~commercial, industrial, or public resources and facilities or~~  
2 ~~to improve entrepreneurial and job-development opportunities~~  
3 ~~for low-income persons.~~

4  
5 The provisions of this paragraph shall expire and be void on  
6 June 30, 2005.

7 (u) "Rebuilding of an existing business" means  
8 replacement or restoration of real or tangible property  
9 destroyed or damaged in an emergency, as defined in paragraph  
10 (i), after July 1, 1995, in an enterprise zone, by a business  
11 entity authorized to do business in this state as defined in  
12 paragraph (e), or a bank or savings and loan association as  
13 defined in s. 220.62, subject to the tax imposed by the  
14 provisions of this chapter, located in the enterprise zone.

15 The provisions of this paragraph shall expire and be void on  
16 June 30, 2005.

17 (v) "Regulations" includes rules promulgated, and  
18 forms prescribed, by the department.

19 (w) "Returns" includes declarations of estimated tax  
20 required under this code.

21 (x) "Secretary" means the secretary of the Department  
22 of Commerce. The provisions of this paragraph shall expire and  
23 be void on June 30, 2005.

24 (y) "State," when applied to a jurisdiction other than  
25 Florida, means any state of the United States, the District of  
26 Columbia, the Commonwealth of Puerto Rico, any territory or  
27 possession of the United States, and any foreign country, or  
28 any political subdivision of any of the foregoing.

29 (z) "Taxable year" means the calendar or fiscal year  
30 upon the basis of which net income is computed under this  
31

1 code, including, in the case of a return made for a fractional  
2 part of a year, the period for which such return is made.

3 (aa) "Taxpayer" means any corporation subject to the  
4 tax imposed by this code, and includes all corporations for  
5 which a consolidated return is filed under s. 220.131.  
6 However, "taxpayer" does not include a corporation having no  
7 individuals (including individuals employed by an affiliate)  
8 receiving compensation in this state as defined in s. 220.15  
9 when the only property owned or leased by said corporation  
10 (including an affiliate) in this state is located at the  
11 premises of a printer with which it has contracted for  
12 printing, if such property consists of the final printed  
13 product, property which becomes a part of the final printed  
14 product, or property from which the printed product is  
15 produced.

16 (bb) "Functionally related dividends" include the  
17 following types of dividends:

18 1. Those received from a subsidiary of which the  
19 voting stock is more than 50 percent owned or controlled by  
20 the taxpayer or members of its affiliated group and which is  
21 engaged in the same general line of business.

22 2. Those received from any corporation which is either  
23 a significant source of supply for the taxpayer or its  
24 affiliated group or a significant purchaser of the output of  
25 the taxpayer or its affiliated group, or which sells a  
26 significant part of its output or obtains a significant part  
27 of its raw materials or input from the taxpayer or its  
28 affiliated group. "Significant" means an amount of 15 percent  
29 or more.

30  
31

1           3. Those resulting from the investment of working  
2 capital or some other purpose in furtherance of the taxpayer  
3 or its affiliated group.

4  
5 However, dividends not otherwise subject to tax under this  
6 chapter are excluded.

7           (cc) "Child care facility startup costs" means  
8 expenditures for substantial renovation, equipment, including  
9 playground equipment and kitchen appliances and cooking  
10 equipment, real property, including land and improvements, and  
11 for reduction of debt, made in connection with a child care  
12 facility as defined by s. 402.302, or any facility providing  
13 daily care to children who are mildly ill, which is located in  
14 this state on the taxpayer's premises and used by the  
15 employees of the taxpayer.

16           (dd) "Operation of a child care facility" means  
17 operation of a child care facility as defined by s. 402.302,  
18 or any facility providing daily care to children who are  
19 mildly ill, which is located in this state within 5 miles of  
20 at least one place of business of the taxpayer and which is  
21 used by the employees of the taxpayer.

22           (ee) "Citrus processing company" means a corporation  
23 which, during the 60-month period ending on December 31, 1997,  
24 had derived more than 50 percent of its total gross receipts  
25 from the processing of citrus products and the manufacture of  
26 juices.

27           (ff) "New job has been created" means that the total  
28 number of full-time jobs has increased in an enterprise zone  
29 from the average of the previous 12 months, as demonstrated to  
30 the department by a business located in the enterprise zone.

31



1            (gg) "Jobs" means full-time positions, as consistent  
2 with terms used by the Agency for Workforce Innovation and the  
3 United States Department of Labor for purposes of unemployment  
4 compensation tax administration and employment estimation  
5 resulting directly from business operations in this state.  
6 This number may not include temporary construction jobs  
7 involved with the construction of facilities or any jobs that  
8 have previously been included in any application for tax  
9 credits under s. 220.181(1).

10            Section 11. Effective January 1, 2002, subsections (1)  
11 and (2) of section 220.181, Florida Statutes, are amended to  
12 read:

13            220.181 Enterprise zone jobs credit.--

14            (1)(a) Beginning January July 1, 2002 1995, there  
15 shall be allowed a credit against the tax imposed by this  
16 chapter to any business located in an enterprise zone which  
17 demonstrates to the department that the total number of  
18 full-time jobs has increased from the average of the previous  
19 12 months. This credit is also available for a business that  
20 added a minimum of five new full-time jobs in an enterprise  
21 zone between July 1, 2000, and December 31, 2001 ~~employs one~~  
22 ~~or more new employees.~~ The credit shall be computed as 20  
23 ~~follows:~~

24            ~~1. Ten~~ 1. Ten percent of the actual monthly wages paid in  
25 this state to each new employee hired when a new job has been  
26 created, as defined under s. 220.03(1)(ff), unless the  
27 business is located in a rural enterprise zone, pursuant to s.  
28 290.004(8), in which case the credit shall be 30 percent of  
29 the actual monthly wages paid ~~whose wages do not exceed \$1,500~~  
30 ~~a month.~~ If no less than 20 percent of the employees of the  
31 business are residents of an enterprise zone, excluding

1 temporary and part-time employees, the credit shall be  
 2 computed as 30 ~~±5~~ percent of the actual monthly wages paid in  
 3 this state to each new employee hired when a new job has been  
 4 created, unless the business is located in a rural enterprise  
 5 zone, in which case the credit shall be 45 percent of the  
 6 actual monthly wages paid, for a period of up to 24 ~~±2~~  
 7 consecutive months. If the new employee hired when a new job  
 8 is created is a participant in the welfare transition program,  
 9 the following credit shall be a percent of the actual monthly  
 10 wages paid: 40 percent for \$4 above the hourly federal minimum  
 11 wage rate; 41 percent for \$5 above the hourly federal minimum  
 12 wage rate; 42 percent for \$6 above the hourly federal minimum  
 13 wage rate; 43 percent for \$7 above the hourly federal minimum  
 14 wage rate; and 44 percent for \$8 above the hourly federal  
 15 minimum wage rate.<sup>7</sup>

16 ~~2. Five percent of the first \$1,500 of actual monthly~~  
 17 ~~wages paid in this state for each new employee whose wages~~  
 18 ~~exceed \$1,500 a month; or~~

19 ~~3. Fifteen percent of the first \$1,500 of actual~~  
 20 ~~monthly wages paid in this state for each new employee who is~~  
 21 ~~a welfare transition program participant.~~

22 (b) This credit applies only with respect to wages  
 23 subject to unemployment tax and does not apply for any new  
 24 employee who is employed for any period less than 3 full  
 25 months.

26 (c) If this credit is not fully used in any one year,  
 27 the unused amount may be carried forward for a period not to  
 28 exceed 5 years. The carryover credit may be used in a  
 29 subsequent year when the tax imposed by this chapter for such  
 30 year exceeds the credit for such year after applying the other

31

1 credits and unused credit carryovers in the order provided in  
2 s. 220.02(8).

3 (2) When filing for an enterprise zone jobs credit, a  
4 business must file under oath with the governing body or  
5 enterprise zone development agency having jurisdiction over  
6 the enterprise zone where the business is located, as  
7 applicable, a statement which includes:

8 (a) For each new employee for whom this credit is  
9 claimed, the employee's name and place of residence during the  
10 taxable year, including the identifying number assigned  
11 pursuant to s. 290.0065 to the enterprise zone in which the  
12 new employee resides if the new employee is a person residing  
13 in an enterprise zone, and, if applicable, documentation that  
14 the employee is a ~~qualified Job Training Partnership Act~~  
15 ~~classroom training participant or a~~ welfare transition program  
16 participant.

17 (b) If applicable, the name and address of each  
18 permanent employee of the business, including, for each  
19 employee who is a resident of an enterprise zone, the  
20 identifying number assigned pursuant to s. 290.0065 to the  
21 enterprise zone in which the employee resides.

22 (c) The name and address of the business.

23 (d) The identifying number assigned pursuant to s.  
24 290.0065 to the enterprise zone in which the eligible business  
25 is located.

26 (e) The salary or hourly wages paid to each new  
27 employee claimed.

28 (f) Demonstration to the department that the total  
29 number of full-time jobs has increased from the average of the  
30 previous 12 months.

31

1           ~~(g)(f)~~ Whether the business is a small business as  
2 defined by s. 288.703(1).

3           Section 12. Subsections (1), (2), (3), and (4) of  
4 section 220.183, Florida Statutes, are amended to read:

5           220.183 Community contribution tax credit.--

6           (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX  
7 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM  
8 SPENDING.--

9           (a) There shall be allowed a credit of 50 percent of a  
10 community contribution against any tax due for a taxable year  
11 under this chapter.

12           (b) No business firm shall receive more than \$200,000  
13 in annual tax credits for all approved community contributions  
14 made in any one year.

15           (c) The total amount of tax credit which may be  
16 granted for all programs approved under this section, s.  
17 212.08(5)(g), and s. 624.5105 is \$10 million annually.

18           (d) All proposals for the granting of the tax credit  
19 shall require the prior approval of the Office of Tourism,  
20 Trade, and Economic Development.

21           (e) If the credit granted pursuant to this section is  
22 not fully used in any one year because of insufficient tax  
23 liability on the part of the business firm, the unused amount  
24 may be carried forward for a period not to exceed 5 years. The  
25 carryover credit may be used in a subsequent year when the tax  
26 imposed by this chapter for such year exceeds the credit for  
27 such year under this section after applying the other credits  
28 and unused credit carryovers in the order provided in s.  
29 220.02(8).

30  
31

1 (f) A taxpayer who files a Florida consolidated return  
2 as a member of an affiliated group pursuant to s. 220.131(1)  
3 may be allowed the credit on a consolidated return basis.

4 (g) A taxpayer who is eligible to receive the credit  
5 provided for in s. 624.5105 is not eligible to receive the  
6 credit provided by this section.

7 (2) ELIGIBILITY REQUIREMENTS.--

8 (a) All community contributions by a business firm  
9 shall be in the form specified in s. 220.03(1)(d).

10 (b) All community contributions must be reserved  
11 exclusively for use in projects as defined in s. 220.03(1)(t).  
12 The Office of Tourism, Trade, and Economic Development may  
13 reserve up to 50 percent of the available annual tax credits  
14 for housing for very-low-income households pursuant to s.  
15 420.9071(28), for the first 6 months of the fiscal year.

16 (c) The project must be undertaken by an "eligible  
17 sponsor," defined here as:

18 1. A community action program;

19 2. A nonprofit community-based ~~community~~ development  
20 organization whose mission is the provision of housing for  
21 low-income or very-low-income households or increasing  
22 entrepreneurial and job-development opportunities for  
23 low-income persons ~~corporation~~;

24 3. A neighborhood housing services corporation;

25 4. A local housing authority, created pursuant to  
26 chapter 421;

27 5. A community redevelopment agency, created pursuant  
28 to s. 163.356;

29 6. The Florida Industrial Development Corporation;

30 7. An historic preservation district agency or  
31 organization;

1           8. A regional workforce board ~~private industry~~  
2 ~~council~~;

3           9. A direct-support organization as provided in s.  
4 240.551;

5           10. An enterprise zone development agency created  
6 pursuant to s. 290.0056 ~~s. 290.0057~~; or

7           11. A community-based organization incorporated under  
8 chapter 617 which is recognized as educational, charitable, or  
9 scientific pursuant to s. 501(c)(3) of the Internal Revenue  
10 Code and whose by-laws and articles of incorporation include  
11 affordable housing, economic development, or community  
12 development as the primary mission of the corporation;

13           12. Units of local government;

14           13. Units of state government; or

15           ~~14.11.~~ Such other agency as the Office of Tourism,  
16 Trade, and Economic Development may, from time to time,  
17 designate by rule.

18  
19 In no event shall a contributing business firm have a  
20 financial interest in the eligible sponsor.

21           (d) The project shall be located in an area designated  
22 as an enterprise zone or a Front Porch Florida Community  
23 pursuant to s. 14.2015(9)(b) ~~pursuant to s. 290.0065~~. Any  
24 project designed to construct or rehabilitate housing for  
25 low-income or very-low-income households as defined in s.  
26 420.9071(19) and (28) ~~low-income housing~~ is exempt from the  
27 area requirement of this paragraph. This section does not  
28 preclude projects that propose to construct or rehabilitate  
29 housing for low-income or very-low-income households on  
30 scattered sites. Any project designed to provide increased  
31 access to high-speed broadband capabilities which includes

1 coverage of a rural enterprise zone may locate the project's  
2 infrastructure in any area of a rural county.

3 (3) APPLICATION REQUIREMENTS.--

4 (a) Any eligible sponsor wishing to participate in  
5 this program must submit a proposal to the Office of Tourism,  
6 Trade, and Economic Development which sets forth the sponsor,  
7 the project, the area in which the project is located, and  
8 such supporting information as may be prescribed by rule. The  
9 proposal shall also contain a resolution from the local  
10 governmental unit in which it is located certifying that the  
11 project is consistent with local plans and regulations.

12 (b) Any business wishing to participate in this  
13 program must submit an application for tax credit to the  
14 Office of Tourism, Trade, and Economic Development, which  
15 application sets forth the sponsor; the project; and the type,  
16 value, and purpose of the contribution. The sponsor shall  
17 verify the terms of the application and indicate its receipt  
18 of willingness to receive the contribution, ~~which verification~~  
19 ~~indicate its willingness to receive the contribution,~~ which  
20 verification must ~~shall~~ be in writing and ~~shall~~ accompany the  
21 application for tax credit.

22 (c) The business firm must submit a separate  
23 application for tax credit for each individual contribution  
24 that ~~which~~ it makes ~~proposes to contribute~~ to each individual  
25 project.

26 (4) ADMINISTRATION.--

27 (a) The Office of Tourism, Trade, and Economic  
28 Development has authority to adopt rules pursuant to ss.  
29 120.536(1) and 120.54 to implement the provisions of this  
30 section, including rules for the approval or disapproval of  
31 proposals by business firms.

1 (b) The decision of the Office of Tourism, Trade, and  
2 Economic Development shall be in writing, and, if approved,  
3 the notification must ~~proposal shall~~ state the maximum credit  
4 allowable to the business firm. A copy of the decision shall  
5 be transmitted to the executive director of the Department of  
6 Revenue, who shall apply such credit to the tax liability of  
7 the business firm.

8 (c) The Office of Tourism, Trade, and Economic  
9 Development shall periodically monitor all projects in a  
10 manner consistent with available resources to ensure that  
11 resources are utilized in accordance with this section;  
12 however, each project shall be reviewed no less often than  
13 once every 2 years.

14 (d) The Department of Revenue has authority to adopt  
15 rules pursuant to ss. 120.536(1) and 120.54 to implement the  
16 provisions of this section.

17 (e) The Office of Tourism, Trade, and Economic  
18 Development shall, in consultation with the Department of  
19 Community Affairs, the Florida Housing Finance Corporation,  
20 and the statewide and regional housing and financial  
21 intermediaries, market the availability of the community  
22 contribution tax credit program to community-based  
23 organizations.

24 Section 13. Section 288.018, Florida Statutes, is  
25 amended to read:

26 288.018 Regional Rural Development Grants Program.--

27 (1) The Office of Tourism, Trade, and Economic  
28 Development shall establish a matching grant program to  
29 provide funding to regionally based economic development  
30 organizations representing rural counties and communities for  
31 the purpose of building the professional capacity of their



1 organizations. The Office of Tourism, Trade, and Economic  
2 Development is authorized to approve, on an annual basis,  
3 grants to such regionally based economic development  
4 organizations. The maximum amount an organization may receive  
5 in any year will be \$35,000, or \$100,000 in a rural area of  
6 critical economic concern recommended by the Rural Economic  
7 Development Initiative and designated by the Governor, and  
8 must be matched each year by an equivalent amount of nonstate  
9 resources.

10 (2) In approving the participants, the Office of  
11 Tourism, Trade, and Economic Development shall consider the  
12 demonstrated need of the applicant for assistance and require  
13 the following:

14 (a) Documentation of official commitments of support  
15 from each of the units of local government represented by the  
16 regional organization.

17 (b) Demonstration that each unit of local government  
18 has made a financial or in-kind commitment to the regional  
19 organization.

20 (c) Demonstration that the private sector has made  
21 financial or in-kind commitments to the regional organization.

22 (d) Demonstration that the organization is in  
23 existence and actively involved in economic development  
24 activities serving the region.

25 (e) Demonstration of the manner in which the  
26 organization is or will coordinate its efforts with those of  
27 other local and state organizations.

28 (3) The Office of Tourism, Trade, and Economic  
29 Development may also contract for the development of an  
30 enterprise zone web portal or web sites for each enterprise  
31 zone which will be used to market the program for job creation

1 in disadvantaged urban and rural enterprise zones. Each  
2 enterprise zone web page should include downloadable links to  
3 state forms and information, as well as local message boards  
4 that help businesses and residents receive information  
5 concerning zone boundaries, job openings, zone programs, and  
6 neighborhood improvement activities.

7 (4)(3) The Office of Tourism, Trade, and Economic  
8 Development may expend up to \$750,000~~\$600,000~~ each fiscal  
9 year from funds appropriated to the Rural Community  
10 Development Revolving Loan Fund for the purposes outlined in  
11 this section. The Office of Tourism, Trade, and Economic  
12 Development may contract with Enterprise Florida, Inc., for  
13 the administration of the purposes specified in this section.  
14 Funds released to Enterprise Florida, Inc., for this purpose  
15 shall be released quarterly and shall be calculated based on  
16 the applications in process.

17 Section 14. Section 288.019, Florida Statutes, is  
18 created to read:

19 288.019 Rural considerations in grant review and  
20 evaluation processes.--Notwithstanding any other law, and to  
21 the fullest extent possible, the member agencies and  
22 organizations of the Rural Economic Development Initiative  
23 (REDI) as defined in s. 288.0656(6)(a) shall review all grant  
24 and loan application evaluation criteria to ensure the fullest  
25 access for rural counties as defined in s. 288.0656(2)(b) to  
26 resources available throughout the state.

27 (1) Each REDI agency and organization shall review all  
28 evaluation and scoring procedures and develop modifications to  
29 those procedures which minimize the impact of a project within  
30 a rural area.

31

1           (2) Evaluation criteria and scoring procedures must  
2 provide for an appropriate ranking based on the proportionate  
3 impact that projects have on a rural area when compared with  
4 similar project impacts on an urban area.

5           (3) Evaluation criteria and scoring procedures must  
6 recognize the disparity of available fiscal resources for an  
7 equal level of financial support from an urban county and a  
8 rural county.

9           (a) The evaluation criteria should weight contribution  
10 in proportion to the amount of funding available at the local  
11 level.

12           (b) In-kind match should be allowed and applied as  
13 financial match when a county is experiencing financial  
14 distress through elevated unemployment at a rate in excess of  
15 the state's average by 5 percentage points or because of the  
16 loss of its ad valorem base.

17           (4) For existing programs, the modified evaluation  
18 criteria and scoring procedure must be delivered to the Office  
19 of Tourism, Trade, and Economic Development for distribution  
20 to the REDI agencies and organizations. The REDI agencies and  
21 organizations shall review and make comments. Future rules,  
22 programs, evaluation criteria, and scoring processes must be  
23 brought before a REDI meeting for review, discussion, and  
24 recommendation to allow rural counties fuller access to the  
25 state's resources.

26           Section 15. Subsection (2) of section 288.065, Florida  
27 Statutes, is amended to read:

28           288.065 Rural Community Development Revolving Loan  
29 Fund.--

30           (2) The program shall provide for long-term loans,  
31 loan guarantees, and loan loss reserves to units of local

1 governments, or economic development organizations  
 2 substantially underwritten by a unit of local government,  
 3 within counties with populations of 75,000 or less, or any  
 4 county that has a population of 100,000 or less and is  
 5 contiguous to a county with a population of 75,000 or less, as  
 6 determined by the most recent official estimate pursuant to s.  
 7 186.901, residing in incorporated and unincorporated areas of  
 8 the county, or to units of local government, or economic  
 9 development organizations substantially underwritten by a unit  
 10 of local government, within a rural area of critical economic  
 11 concern. Requests for loans shall be made by application to  
 12 the Office of Tourism, Trade, and Economic Development. Loans  
 13 shall be made pursuant to agreements specifying the terms and  
 14 conditions agreed to between the applicant ~~local government~~  
 15 and the Office of Tourism, Trade, and Economic Development.  
 16 The loans shall be the legal obligations of the applicant  
 17 ~~local government~~. All repayments of principal and interest  
 18 shall be returned to the loan fund and made available for  
 19 loans to other applicants. However, in a rural area of  
 20 critical economic concern designated by the Governor, and upon  
 21 approval by the Office of Tourism, Trade, and Economic  
 22 Development, repayments of principal and interest may be  
 23 retained by the applicant ~~a unit of local government~~ if such  
 24 repayments are dedicated and matched to fund regionally based  
 25 economic development organizations representing the rural area  
 26 of critical economic concern.

27 Section 16. Subsection (6) of section 288.0656,  
 28 Florida Statutes, is amended to read:

29 288.0656 Rural Economic Development Initiative.--

30 (6)(a) By ~~No later than~~ August 1 of each year, ~~1999,~~  
 31 the head of each of the following agencies and organizations

1 shall designate a high-level staff person from within the  
2 agency or organization to serve as the REDI representative for  
3 the agency or organization:

- 4 1. The Department of Community Affairs.
- 5 2. The Department of Transportation.
- 6 3. The Department of Environmental Protection.
- 7 4. The Department of Agriculture and Consumer  
8 Services.
- 9 5. The Department of State.
- 10 6. The Department of Health.
- 11 7. The Department of Children and Family Services.
- 12 8. The Department of Corrections.
- 13 9. The Agency for Workforce Innovation ~~Department of~~  
14 ~~Labor and Employment Security~~.
- 15 10. The Department of Education.
- 16 11. The Department of Juvenile Justice.
- 17 12.11. The Fish and Wildlife Conservation Commission.
- 18 13.12. Each water management district.
- 19 14.13. Enterprise Florida, Inc.
- 20 15. Workforce Florida, Inc.
- 21 16.14. The Florida Commission on Tourism or VISIT  
22 Florida.
- 23 17.15. The Florida Regional Planning Council  
24 Association.
- 25 18.16. The Florida State Rural Development Council.
- 26 19.17. The Institute of Food and Agricultural Sciences  
27 (IFAS).

28  
29 An alternate for each designee shall also be chosen, and the  
30 names of the designees and alternates shall be sent to the  
31

1 director of the Office of Tourism, Trade, and Economic  
2 Development.

3 (b) Each REDI representative must have comprehensive  
4 knowledge of his or her agency's functions, both regulatory  
5 and service in nature, and of the state's economic goals,  
6 policies, and programs. This person shall be the primary point  
7 of contact for his or her agency with REDI on issues and  
8 projects relating to economically distressed rural communities  
9 and with regard to expediting project review, shall ensure a  
10 prompt effective response to problems arising with regard to  
11 rural issues, and shall work closely with the other REDI  
12 representatives in the identification of opportunities for  
13 preferential awards of program funds and allowances and waiver  
14 of program requirements when necessary to encourage and  
15 facilitate long-term private capital investment and job  
16 creation.

17 (c) The REDI representatives shall work with REDI in  
18 the review and evaluation of statutes and rules for adverse  
19 impact on rural communities and the development of alternative  
20 proposals to mitigate that impact.

21 (d) Each REDI representative shall be responsible for  
22 ensuring that each district office or facility of his or her  
23 agency is informed about the Rural Economic Development  
24 Initiative and for providing assistance throughout the agency  
25 in the implementation of REDI activities.

26 Section 17. Section 288.1088, Florida Statutes, is  
27 amended to read:

28 288.1088 Quick Action Closing Fund.--

29 (1)(a) The Legislature finds that attracting,  
30 retaining, and providing favorable conditions for the growth  
31 of certain high-impact business facilities, privately

1 developed critical rural infrastructure, or key facilities in  
 2 economically distressed urban or rural communities which  
 3 provide ~~provides~~ widespread economic benefits to the public  
 4 through high-quality employment opportunities in such  
 5 facilities or ~~and~~ in related facilities attracted to the  
 6 state, through the increased tax base provided by the  
 7 high-impact facility and related businesses ~~in related~~  
 8 ~~sectors~~, through an enhanced entrepreneurial climate in the  
 9 state and the resulting business and employment opportunities,  
 10 and through the stimulation and enhancement of the state's  
 11 universities and community colleges. In the global economy,  
 12 there exists serious and fierce international competition for  
 13 these facilities, and in most instances, when all available  
 14 resources for economic development have been used, the state  
 15 continues to encounter severe competitive disadvantages in  
 16 vying for these ~~high-impact~~ business facilities. Florida's  
 17 rural areas must provide a competitive environment for  
 18 business in the information age. This often requires an  
 19 incentive to make it feasible for private investors to provide  
 20 infrastructure in those areas.

21 (b) The Legislature therefore declares that sufficient  
 22 resources shall be available to respond to extraordinary  
 23 economic opportunities and to compete effectively for these  
 24 high-impact business facilities, critical private  
 25 infrastructure in rural areas, and key businesses in  
 26 economically distressed urban or rural communities.

27 (2) There is created within the Office of Tourism,  
 28 Trade, and Economic Development the Quick Action Closing Fund.

29 (3)(a) Enterprise Florida, Inc., shall evaluate  
 30 individual proposals for high-impact business facilities and  
 31 forward recommendations regarding the use of moneys in the

1 fund for such facilities to the director of the Office of  
2 Tourism, Trade, and Economic Development. Such evaluation and  
3 recommendation must include, but need not be limited to:

4 1. A description of the type of facility or  
5 infrastructure, its operations ~~business operation~~, and the  
6 associated product or service associated with the facility.

7 2. The number of full-time-equivalent jobs that will  
8 be created by the facility and the total estimated average  
9 annual wages of those jobs or, in the case of privately  
10 developed rural infrastructure, the types of business  
11 activities and jobs stimulated by the investment.

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

14 4. A statement of any special impacts the facility is  
15 expected to stimulate in a particular business sector in the  
16 state or regional economy or in the state's universities and  
17 community colleges.

18 5. A statement of the role the incentive is expected  
19 to play in the decision of the applicant business to locate or  
20 expand in this state or for the private investor to provide  
21 critical rural infrastructure.

22 (b) Upon receipt of the evaluation and recommendation  
23 from Enterprise Florida, Inc., the director shall recommend  
24 approval or disapproval of a project for receipt of funds from  
25 the Quick Action Closing Fund to the Governor. In recommending  
26 a project ~~high-impact business facility~~, the director shall  
27 include proposed performance conditions that the project  
28 ~~facility~~ must meet to obtain incentive funds. The Governor  
29 shall consult with the President of the Senate and the Speaker  
30 of the House of Representatives before giving final approval  
31 for a project. The Executive Office of the Governor shall



1 recommend approval of a project and release of funds pursuant  
2 to the legislative consultation and review requirements set  
3 forth in s. 216.177. The recommendation must include proposed  
4 performance conditions the project must meet to obtain funds.

5 (c) Upon the approval of the Governor, the director of  
6 the Office of Tourism, Trade, and Economic Development and the  
7 ~~high-impact~~ business shall enter into a contract that sets  
8 forth the conditions for payment of moneys from the fund. The  
9 contract must include the total amount of funds awarded; the  
10 performance conditions that must be met to obtain the award,  
11 including, but not limited to, net new employment in the  
12 state, average salary, and total capital investment;  
13 demonstrate a baseline of current service and a measure of  
14 enhanced capability; the methodology for validating  
15 performance; the schedule of payments from the fund; and  
16 sanctions for failure to meet performance conditions.

17 (d) Enterprise Florida, Inc., shall validate  
18 contractor performance. Such validation shall be reported  
19 within 6 months after completion of the contract to the  
20 Governor, President of the Senate, and the Speaker of the  
21 House of Representatives.

22 Section 18. Subsection (2) of section 288.9015,  
23 Florida Statutes, is amended to read:

24 288.9015 Enterprise Florida, Inc.; purpose; duties.--

25 (2) It shall be the responsibility of Enterprise  
26 Florida, Inc., to aggressively market Florida's rural  
27 communities, ~~and~~ distressed urban communities, and enterprise  
28 zones as locations for potential new investment, to  
29 aggressively assist in the retention and expansion of existing  
30 businesses in these communities, and to aggressively assist  
31 these communities in the identification and development of new

1 economic development opportunities for job creation, fully  
2 marketing state incentive programs such as the Qualified  
3 Target Industry Tax Refund Program under s. 288.106 and the  
4 Quick Action Closing Fund under s. 288.1088 in economically  
5 distressed areas.

6 Section 19. Section 290.004, Florida Statutes, is  
7 amended to read:

8 290.004 Definitions relating to Florida Enterprise  
9 Zone Act.--As used in ss. 290.001-290.016:

10 (1) "Community investment corporation" means a black  
11 business investment corporation, a certified development  
12 corporation, a small business investment corporation, or other  
13 similar entity incorporated under Florida law that has limited  
14 its investment policy to making investments solely in minority  
15 business enterprises.

16 (2) "Department" means the Department of Commerce.

17 (3) "Director" means the director of the Office of  
18 Tourism, Trade, and Economic Development.

19 (4) "Governing body" means the council or other  
20 legislative body charged with governing the county or  
21 municipality.

22 (5) "Interagency coordinating council" means the  
23 Enterprise Zone Interagency Coordinating Council created  
24 pursuant to s. 290.009.

25 (6) "Minority business enterprise" has the same  
26 meaning as in s. 288.703.

27 (7) "Office" means the Office of Tourism, Trade, and  
28 Economic Development.

29 (8) "Rural enterprise zone" means an enterprise zone  
30 that is nominated by a county having a population of 75,000 or  
31 fewer, or a county having a population of 100,000 or fewer

1 which is contiguous to a county having a population of 75,000  
2 or fewer, or by a municipality in such a county, or by such a  
3 county and one or more municipalities. An enterprise zone  
4 designated in accordance with s. 370.28 or s. 290.0065(5)(b),  
5 is considered to be a rural enterprise zone.

6 (9)~~(8)~~ "Secretary" means the Secretary of Commerce.

7 (10)~~(9)~~ "Small business" has the same meaning as in s.  
8 288.703.

9 Section 20. Enterprise zone designation for Sarasota  
10 County or Sarasota County and Sarasota.--Sarasota County, or  
11 Sarasota County and the City of Sarasota jointly, may apply to  
12 the Office of Tourism, Trade, and Economic Development for  
13 designation of one enterprise zone within the county, or  
14 within both the county and the municipality, which zone  
15 encompasses an area that is south of the north county line,  
16 west of Tuttle Avenue, north of 10th Street, and east of U.S.  
17 Highway 41. The application must be submitted by December 31,  
18 2001, and must comply with the requirements of section  
19 290.0055, Florida Statutes. Notwithstanding the provisions of  
20 section 290.0065, Florida Statutes, limiting the total number  
21 of enterprise zones designated and the number of enterprise  
22 zones within a population category, the Office of Tourism,  
23 Trade, and Economic Development may designate one enterprise  
24 zone under this section. The Office of Tourism, Trade, and  
25 Economic Development shall establish the initial effective  
26 date of the enterprise zone designated under this section.

27 Section 21. Section 290.00555, Florida Statutes, is  
28 amended to read:

29 290.00555 Satellite enterprise zones.--~~Before December~~  
30 ~~31, 1999,~~Any municipality an area of which has previously  
31 received designation as an enterprise zone in the population

1 category described in s. 290.0065(3)(a)3. may create a  
2 satellite enterprise zone not exceeding 1.5 square miles in  
3 area outside of and, notwithstanding anything contained in s.  
4 290.0055(4), or any other law, in addition to the previously  
5 designated enterprise zone boundaries. The Office of Tourism,  
6 Trade, and Economic Development shall amend the boundaries of  
7 the areas previously designated by any such municipality as  
8 enterprise zones upon receipt of a resolution adopted by the  
9 municipality describing the satellite enterprise zone areas,  
10 as long as the additional areas are consistent with the  
11 categories, criteria, and limitations imposed by s. 290.0055.  
12 However, the requirements imposed by s. 290.0055(4)(d) do not  
13 apply to such satellite enterprise zone areas.

14       Section 22. Satellite enterprise zones may be created  
15 pursuant to section 290.00555, Florida Statutes, effective  
16 retroactively to December 31, 1999. Resolutions adopted to  
17 create satellite enterprise zones under this section must be  
18 submitted to the Office of Tourism, Trade, and Economic  
19 Development no later than August 1, 2001. The Office of  
20 Tourism, Trade, and Economic Development must amend the  
21 boundaries of previously designated enterprise zones to create  
22 eligible satellite enterprise zones no later than September 1,  
23 2001. Notwithstanding the time limitations contained in  
24 chapter 212, Florida Statutes, a business in a satellite  
25 enterprise zone designated under this section which was  
26 eligible to receive tax incentives pursuant to section  
27 212.08(5)(g) and (h) and section 212.096, Florida Statutes,  
28 during the period beginning December 31, 1999, and ending on  
29 the date of the creation of the satellite enterprise zone,  
30 must submit an application for the tax incentives by December  
31

1 1, 2001. All other requirements of the enterprise zone program  
2 apply to such a business.

3 Section 23. Section 290.0065, Florida Statutes, is  
4 amended to read:

5 290.0065 State designation of enterprise zones.--

6 (1) Upon application of the governing body of a county  
7 or municipality or of a county and one or more municipalities  
8 jointly pursuant to s. 290.0055, Enterprise Florida, Inc., and  
9 the office department, in consultation with the interagency  
10 coordinating council, shall determine which areas nominated by  
11 such governing bodies meet the criteria outlined in s.  
12 290.0055 and are the most appropriate for designation as state  
13 enterprise zones. The office department is authorized to  
14 designate up to 5 areas within each of the categories  
15 established in subparagraphs (3)(a)1., 2., 3., 4., and 5.,  
16 except that the office department may only designate a total  
17 of 20 areas as enterprise zones. The office department shall  
18 not designate more than three enterprise zones in any one  
19 county. All designations, including any provision for  
20 redesignations, of state enterprise zones pursuant to this  
21 section shall be effective July 1, 1995.

22 (2) Each application made pursuant to s. 290.0055  
23 shall be ranked competitively within the appropriate category  
24 established pursuant to subsection (3) based on the pervasive  
25 poverty, unemployment, and general distress of the area; the  
26 strategic plan, including local fiscal and regulatory  
27 incentives, prepared pursuant to s. 290.0057; and the  
28 prospects for new investment and economic development in the  
29 area. Pervasive poverty, unemployment, and general distress  
30 shall be weighted 35 percent; strategic plan and local fiscal  
31 and regulatory incentives shall be weighted 40 percent; and

1 prospects for new investment and economic development in the  
2 area shall be weighted 25 percent.

3 (3)(a) Each area designated as an enterprise zone  
4 pursuant to this section shall be placed in one of the  
5 following categories based on the 1990 census:

6 1. Communities consisting of census tracts in areas  
7 having a total population of 150,000 persons or more.

8 2. Communities consisting of census tracts in areas  
9 having a total population of 50,000 persons or more but less  
10 than 150,000 persons.

11 3. Communities having a population of 20,000 persons  
12 or more but less than 50,000 persons.

13 4. Communities having a population of 7,500 persons or  
14 more but less than 20,000 persons.

15 5. Communities having a population of less than 7,500  
16 persons.

17 (b) Any area authorized to be an enterprise zone by  
18 both a county and a municipality shall be placed in the  
19 appropriate category established under paragraph (a) in which  
20 an application by the municipality would have been considered  
21 if the municipality had acted alone, if at least 60 percent of  
22 the population of the area authorized to be an enterprise zone  
23 resides within the municipality. An area authorized to be an  
24 enterprise zone by a county and one or more municipalities  
25 shall be placed in the category in which an application by the  
26 municipality with the highest percentage of residents in such  
27 area would have been considered if such municipality had  
28 authorized the area to be an enterprise zone. An area  
29 authorized to be an enterprise zone by a county as defined by  
30 s. 125.011(1) shall be placed in the category in which an  
31 application by the municipality in which the area is located

1 would have been considered if the municipality had authorized  
 2 such area to be an enterprise zone. An area authorized to be  
 3 an enterprise zone by a county as defined by s. 125.011(1)  
 4 which area is located in two or more municipalities shall be  
 5 placed in the category in which an application by the  
 6 municipality with the highest percentage of residents in such  
 7 area would have been considered if such municipality had  
 8 authorized such area to be an enterprise zone.

9 (4)(a) Notwithstanding s. 290.0055, any area existing  
 10 as a state enterprise zone as of the effective date of this  
 11 section and originally approved through a joint application  
 12 from a county and municipality, or through an application from  
 13 a county as defined in s. 125.011(1), shall be redesignated as  
 14 a state enterprise zone upon the creation of an enterprise  
 15 zone development agency pursuant to s. 290.0056 and the  
 16 completion of a strategic plan pursuant to s. 290.0057. Any  
 17 area redesignated pursuant to this subsection, other than an  
 18 area located in a county defined in s. 125.011(1), may be  
 19 relocated or modified by the appropriate governmental bodies.  
 20 Such relocation or modification shall be identified in the  
 21 strategic plan and shall meet the requirements for designation  
 22 as established by s. 290.005. Any relocation or modification  
 23 shall be submitted on or before June 1, 1996.

24 (b) The office ~~department~~ shall place any area  
 25 designated as a state enterprise zone pursuant to this  
 26 subsection in the appropriate category established in  
 27 subsection (3), and include such designations within the  
 28 limitations on state enterprise zone designations set out in  
 29 subsection (1).

30 (c) Any county or municipality having jurisdiction  
 31 over an area designated as a state enterprise zone pursuant to

1 this subsection, other than a county defined by s. 125.011(1),  
2 may not apply for designation of another area.

3 (5) Notwithstanding s. 290.0055, an area designated as  
4 a federal empowerment zone or enterprise community pursuant to  
5 Title XIII of the Omnibus Budget Reconciliation Act of 1993,  
6 the Taxpayer Relief Act of 1997, or the 1999 Agricultural  
7 Appropriations Act shall be designated a state enterprise zone  
8 as follows:

9 (a) An area designated as an urban empowerment zone or  
10 urban enterprise community pursuant to Title XIII of the  
11 Omnibus Budget Reconciliation Act of 1993 or the Taxpayer  
12 Relief Act of 1997 shall be designated a state enterprise zone  
13 by the office ~~department~~ upon completion of the requirements  
14 set out in paragraph (d), except in the case of a county as  
15 defined in s. 125.011(1) which, notwithstanding s. 290.0055,  
16 may incorporate and include such designated urban empowerment  
17 zone or urban enterprise community areas within the boundaries  
18 of its state enterprise zones without any limitation as to  
19 size.

20 (b) An area designated as a rural empowerment zone or  
21 rural enterprise community pursuant to Title XIII of the  
22 Omnibus Budget Reconciliation Act of 1993 or the 1999  
23 Agricultural Appropriations Act shall be designated a state  
24 rural enterprise zone by the office department upon completion  
25 of the requirements set out in paragraph (d) and may  
26 incorporate and include such designated rural empowerment zone  
27 or rural enterprise community within the boundaries of its  
28 state enterprise zones without any limitation as to size.

29 (c) Any county or municipality having jurisdiction  
30 over an area designated as a state enterprise zone pursuant to  
31



1 this subsection, other than a county defined in s. 125.011(1),  
2 may not apply for designation of another area.

3 (d) Prior to designating such areas as state  
4 enterprise zones, the office ~~department~~ shall ensure that the  
5 governing body having jurisdiction over the zone submits the  
6 strategic plan required pursuant to 7 C.F.R. part 25 or 24  
7 C.F.R. part 597 to the office ~~department~~, and creates an  
8 enterprise zone development agency pursuant to s. 290.0056.

9 (e) The office ~~department~~ shall place any area  
10 designated as a state enterprise zone pursuant to this  
11 subsection in the appropriate category established in  
12 subsection (3), and include such designations within the  
13 limitations on state enterprise zone designations set out in  
14 subsection (1).

15 (6)(a) The office ~~department~~, in consultation with  
16 Enterprise Florida, Inc., and the interagency coordinating  
17 council, may develop guidelines ~~shall promulgate any rules~~  
18 necessary for the approval of areas under this section by the  
19 director ~~secretary~~.

20 (b) Such guidelines ~~rules~~ shall provide for the  
21 measurement of pervasive poverty, unemployment, and general  
22 distress using the criteria outlined by s. 290.0058.

23 (c) Such guidelines ~~rules~~ shall provide for the  
24 evaluation of the strategic plan and local fiscal and  
25 regulatory incentives for effectiveness, including how the  
26 following key principles will be implemented by the governing  
27 body or bodies:

28 1. Economic opportunity, including job creation within  
29 the community and throughout the region, as well as  
30 entrepreneurial initiatives, small business expansion, and  
31 training for jobs that offer upward mobility.

1           2. Sustainable community development that advances the  
2 creation of livable and vibrant communities through  
3 comprehensive approaches that coordinate economic, physical,  
4 community, and human development.

5           3. Community-based partnerships involving the  
6 participation of all segments of the community.

7           4. Strategic vision for change that identifies how the  
8 community will be revitalized. This vision should include  
9 methods for building on community assets and coordinate a  
10 response to community needs in a comprehensive fashion. This  
11 vision should provide goals and performance benchmarks for  
12 measuring progress and establish a framework for evaluating  
13 and adjusting the strategic plan.

14           5. Local fiscal and regulatory incentives enacted  
15 pursuant to s. 290.0057(1)(e). These incentives should induce  
16 economic revitalization, including job creation and small  
17 business expansion.

18           (d) Such guidelines may ~~rules shall~~ provide methods  
19 for evaluating the prospects for new investment and economic  
20 development in the area, including a review and evaluation of  
21 any previous state enterprise zones located in the area.

22           (7) Upon approval by the director ~~secretary~~ of a  
23 resolution authorizing an area to be an enterprise zone  
24 pursuant to this section, the office ~~department~~ shall assign a  
25 unique identifying number to that resolution. The office  
26 ~~department~~ shall provide the Department of Revenue and  
27 Enterprise Florida, Inc., with a copy of each resolution  
28 approved, together with its identifying number.

29           (8)(a) Notwithstanding s. 290.0055, any area existing  
30 as a state enterprise zone as of December 30, 1994, which has  
31 received at least \$1 million in state community development

1 funds and at least \$500,000 in federal community development  
 2 funds, which has less than 300 businesses located within the  
 3 boundaries of the enterprise zone, and which has been  
 4 designated by the United States Department of Agriculture as a  
 5 "Champion Community" shall be redesignated as a state  
 6 enterprise zone upon the creation of an enterprise zone  
 7 development agency pursuant to s. 290.0056 and the completion  
 8 of a strategic plan pursuant to s. 290.0057.

9 (b) Such designation shall be in addition to the  
 10 limitations of state enterprise zone designation set out in  
 11 subsection (1).

12 ~~(9) The Office of Tourism, Trade, and Economic~~  
 13 ~~Development may amend the boundaries of any enterprise zone~~  
 14 ~~designated by the state pursuant to this section, consistent~~  
 15 ~~with the categories, criteria, and limitations imposed in this~~  
 16 ~~section upon the establishment of such enterprise zone and~~  
 17 ~~only if consistent with the determinations made in s.~~  
 18 ~~290.0058(2).~~

19 (9)~~(10)~~ Before December 31, 1998, the governing body  
 20 of a county in which an enterprise zone designated pursuant to  
 21 paragraph (5)(b) is located may apply to the Office of  
 22 Tourism, Trade, and Economic Development to amend the  
 23 boundaries of the enterprise zone for the purpose of replacing  
 24 areas not suitable for development. The Office of Tourism,  
 25 Trade, and Economic Development shall approve the application  
 26 if it does not increase the overall size of the enterprise  
 27 zone. Except that upon the request of the governing body of a  
 28 home rule charter county, or any county the government of  
 29 which has been consolidated with the government of one or more  
 30 municipalities in accordance with s. 9, Art. VIII of the State  
 31 Constitution of 1885, as preserved by s. 6(e), Art. VIII of

1 the State Constitution as revised in 1968 and subsequently  
 2 amended, the Office of Tourism, Trade, and Economic  
 3 Development may amend the boundaries of an area designated as  
 4 an enterprise zone upon the receipt of a resolution adopted by  
 5 such governing body describing the amended boundaries, so long  
 6 as the added area does not increase the overall size of the  
 7 expanded zone more than its original size or 20 square miles,  
 8 whichever is larger, and is consistent with the categories,  
 9 criteria, and limitations imposed by s. 290.0055.

10 (10)~~(11)~~ Before December 31, 1999, any county as  
 11 defined in s. 125.011(1) may create a satellite enterprise  
 12 zone not exceeding 3 square miles in area outside of and,  
 13 notwithstanding anything contained in s. 290.0055(4) or  
 14 elsewhere, in addition to the previously designated 20 square  
 15 miles of enterprise zones. The Office of Tourism, Trade, and  
 16 Economic Development shall amend the boundaries of the areas  
 17 previously designated by any such county as enterprise zones  
 18 upon the receipt of a resolution adopted by such governing  
 19 body describing the satellite enterprise zone, as long as the  
 20 additional area is consistent with the categories, criteria,  
 21 and limitations imposed by s. 290.0055, provided that the  
 22 20-square-mile limitation and the requirements imposed by s.  
 23 290.0055(4)(d) do not apply to such satellite enterprise zone.

24 Section 24. Section 290.00676, Florida Statutes, is  
 25 created to read:

26 290.00676 Amendment of rural enterprise zone  
 27 boundaries.--Notwithstanding any other law, upon  
 28 recommendation by Enterprise Florida, Inc., the Office of  
 29 Tourism, Trade, and Economic Development may approve requests  
 30 to amend the boundaries of rural enterprise zones as defined

31

1 in s. 290.004(8). Boundary amendments authorized by this  
2 section are subject to the following requirements:

3 (1) The amendment may increase the size of the rural  
4 enterprise zone up to a maximum zone size of 20 square miles.

5 (2) The amendment may increase the zone's number of  
6 noncontiguous areas by one, if the additional noncontiguous  
7 area has zero population. For purposes of this subsection, the  
8 pervasive poverty criteria may be set aside for the addition  
9 of a noncontiguous area.

10 (3) The local enterprise zone development agency must  
11 request the amendment from Enterprise Florida, Inc., prior to  
12 December 30, 2001. The request must contain maps and  
13 sufficient information to allow the office to determine the  
14 number of noncontiguous areas and the total size of the rural  
15 enterprise zone.

16 Section 25. Section 290.00677, Florida Statutes, is  
17 created to read:

18 290.00677 Rural enterprise zones; special  
19 qualifications.--

20 (1) Notwithstanding the enterprise zone residency  
21 requirements set out in s. 212.096(1)(c), eligible businesses  
22 as defined by s. 212.096(1)(a), located in rural enterprise  
23 zones as defined by s. 290.004, may receive the basic minimum  
24 credit provided under s. 212.096 for creating a new job and  
25 hiring a person residing within the jurisdiction of a rural  
26 county, as defined by s. 288.106(1)(r). All other provisions  
27 of s. 212.096, including, but not limited to, those relating  
28 to the award of enhanced credits, apply to such businesses.

29 (2) Notwithstanding the enterprise zone residency  
30 requirements set out in s. 220.03(1)(q), eligible businesses  
31 as defined by s. 212.096(1)(a), located in rural enterprise

1 zones as defined in s. 290.004, may receive the basic minimum  
2 credit provided under s. 220.181 for creating a new job and  
3 hiring a person residing within the jurisdiction of a rural  
4 county, as defined by s. 288.106(1)(r). All other provisions  
5 of s. 220.181, including, but not limited to, those relating  
6 to the award of enhanced credits apply to such businesses.

7 Section 26. Section 290.00694, Florida Statutes, is  
8 created to read:

9 290.00694 Enterprise zone designation for rural  
10 communities.--An area designated as a rural champion community  
11 under the Taxpayer Relief Act of 1997 or a community within a  
12 designated rural area of critical economic concern under s.  
13 288.0656 may submit an application to Enterprise Florida,  
14 Inc., for review and recommendation to the office for  
15 designation as an enterprise zone. The application must be  
16 submitted by December 31, 2001. Notwithstanding the provisions  
17 of s. 290.0065 limiting the total number of enterprise zones  
18 designated and the number of enterprise zones within a  
19 population category, the Office of Tourism, Trade, and  
20 Economic Development may designate enterprise zones under this  
21 section. Upon completion of the requirements set out in s.  
22 290.0065(5)(d), the Office of Tourism, Trade, and Economic  
23 Development shall establish the initial effective date of the  
24 enterprise zones designated pursuant to this section. Only one  
25 community in each county in a rural area of critical economic  
26 concern may be designated as an enterprise zone.

27 Section 27. Subsection (3) of section 290.007, Florida  
28 Statutes, is amended to read:

29 290.007 State incentives available in enterprise  
30 zones.--The following incentives are provided by the state to  
31 encourage the revitalization of enterprise zones:

1 (3) The community contribution tax credits provided in  
2 ss. 212.08, 220.183, and 624.5105.

3 Section 28. Subsection (7) is added to section  
4 290.048, Florida Statutes, to read:

5 290.048 General powers of Department of Community  
6 Affairs under ss. 290.0401-290.049.--The department has all  
7 the powers necessary or appropriate to carry out the purposes  
8 and provisions of the program, including the power to:

9 (7) Establish advisory committees and solicit  
10 participation in designing, administering, and evaluating the  
11 program and in linking the program with other housing and  
12 community development resources.

13 Section 29. Section 290.049, Florida Statutes, is  
14 repealed.

15 Section 30. Subsection (4) of section 370.28, Florida  
16 Statutes, is repealed.

17 Section 31. Paragraph (e) of subsection (2) of section  
18 380.06, Florida Statutes, is amended to read:

19 380.06 Developments of regional impact.--

20 (2) STATEWIDE GUIDELINES AND STANDARDS.--

21 (e) With respect to residential, hotel, motel, office,  
22 and retail developments, the applicable guidelines and  
23 standards shall be increased by 50 percent in urban central  
24 business districts and regional activity centers of  
25 jurisdictions whose local comprehensive plans are in  
26 compliance with part II of chapter 163. With respect to  
27 multiuse developments, the applicable guidelines and standards  
28 shall be increased by 100 percent in urban central business  
29 districts and regional activity centers of jurisdictions whose  
30 local comprehensive plans are in compliance with part II of  
31 chapter 163, if one land use of the multiuse development is

1 residential and amounts to not less than 35 percent of the  
 2 jurisdiction's applicable residential threshold. With respect  
 3 to resort or convention hotel developments, the applicable  
 4 guidelines and standards shall be increased by 150 percent in  
 5 urban central business districts and regional activity centers  
 6 of jurisdictions whose local comprehensive plans are in  
 7 compliance with part II of chapter 163 and where the increase  
 8 is specifically for a proposed resort or convention hotel  
 9 located in a county with a population greater than 500,000 and  
 10 the local government specifically designates that the proposed  
 11 resort or convention hotel development will serve an existing  
 12 convention center of more than 250,000 gross square feet built  
 13 prior to July 1, 1992. The applicable guidelines and standards  
 14 shall be increased by 200 percent for development in any area  
 15 designated by the Governor as a rural area of critical  
 16 economic concern pursuant to s. 288.0656 during the  
 17 effectiveness of the designation.~~The Administration~~  
 18 ~~Commission, upon the recommendation of the state land planning~~  
 19 ~~agency, shall implement this paragraph by rule no later than~~  
 20 ~~December 1, 1993. The increased guidelines and standards~~  
 21 ~~authorized by this paragraph shall not be implemented until~~  
 22 ~~the effectiveness of the rule which, among other things, shall~~  
 23 ~~set forth the pertinent characteristics of urban central~~  
 24 ~~business districts and regional activity centers.~~

25 Section 32. Subsections (15) and (19) of section  
 26 420.503, Florida Statutes, are amended to read:

27 420.503 Definitions.--As used in this part, the term:

28 (15) "Elderly" means persons 62 years of age or older;  
 29 however, this definition does not prohibit housing from being  
 30 deemed housing for the elderly as defined in subsection (19)  
 31



1 if such housing otherwise meets the requirements of subsection  
 2 (19).

3 (19) "Housing for the elderly" means, for purposes of  
 4 s. 420.5087(3)(c)2., any nonprofit housing community that is  
 5 financed by a mortgage loan made or insured by the United  
 6 States Department of Housing and Urban Development under s.  
 7 202, s. 202 with a s. 8 subsidy, s. 221(d)(3) or (4), or s.  
 8 236 of the National Housing Act, as amended, and that is  
 9 subject to income limitations established by the United States  
 10 Department of Housing and Urban Development, or any program  
 11 funded by the Rural Development Agency of the United States  
 12 Department of Agriculture and subject to income limitations  
 13 established by the United States Department of Agriculture. A  
 14 project which qualifies for an exemption under the Fair  
 15 Housing Act as housing for older persons as defined by s.  
 16 760.29(4) shall qualify as housing for the elderly for  
 17 purposes of s. 420.5087(3)(c)2. and for purposes of any loans  
 18 made under s. 420.508.In addition, if the corporation adopts  
 19 a qualified allocation plan pursuant to s. 42(m)(1)(B) of the  
 20 Internal Revenue Code or any other rules that prioritize  
 21 projects targeting the elderly for purposes of allocating tax  
 22 credits pursuant to s. 420.5099 or for purposes of the HOME  
 23 program under s. 420.5089, a project which qualifies for an  
 24 exemption under the Fair Housing Act as housing for older  
 25 persons as defined by s. 760.29(4) shall qualify as a project  
 26 targeted for the elderly, if the project satisfies the other  
 27 requirements set forth in this part.

28 Section 33. Subsection (39) is added to section  
 29 420.507, Florida Statutes, to read:

30 420.507 Powers of the corporation.--The corporation  
 31 shall have all the powers necessary or convenient to carry out

1 and effectuate the purposes and provisions of this part,  
2 including the following powers which are in addition to all  
3 other powers granted by other provisions of this part:

4 (39) To create recognition programs to honor  
5 individuals, community-based development organizations, units  
6 of local government, or others who have demonstrated the  
7 ideals of community stewardship and increased access to  
8 housing for low-income households, including their stewardship  
9 in economically distressed areas. Such programs may  
10 incorporate certificates of recognition by the Governor and  
11 may include presentation by the Governor or his  
12 representative.

13 Section 34. Paragraph (a) of subsection (1) of section  
14 420.5088, Florida Statutes, is amended to read:

15 420.5088 Florida Homeownership Assistance  
16 Program.--There is created the Florida Homeownership  
17 Assistance Program for the purpose of assisting low-income  
18 persons in purchasing a home by reducing the cost of the home  
19 with below-market construction financing, by reducing the  
20 amount of down payment and closing costs paid by the borrower  
21 to a maximum of 5 percent of the purchase price, or by  
22 reducing the monthly payment to an affordable amount for the  
23 purchaser. Loans shall be made available at an interest rate  
24 that does not exceed 3 percent. The balance of any loan is due  
25 at closing if the property is sold or transferred.

26 (1) For loans made available pursuant to s.  
27 420.507(23)(a)1. or 2.:

28 (a) The corporation may underwrite and make those  
29 mortgage loans through the program to persons or families ~~who~~  
30 ~~are eligible to participate in the corporation's single-family~~  
31 ~~mortgage revenue bond programs and~~ who have incomes that do

1 not exceed 80 percent of the state or local median income,  
2 whichever is greater, adjusted for family size. ~~If the~~  
3 ~~corporation determines that there is insufficient demand for~~  
4 ~~such loans by persons or families who are eligible to~~  
5 ~~participate in the corporation's single-family mortgage~~  
6 ~~revenue bond programs, the corporation may make such mortgage~~  
7 ~~loans to other persons or families who have incomes that do~~  
8 ~~not exceed 80 percent of the state or local median income,~~  
9 ~~whichever amount is greater.~~

10 Section 35. Subsection (11) of section 420.5092,  
11 Florida Statutes, is amended to read:

12 420.5092 Florida Affordable Housing Guarantee  
13 Program.--

14 (11) The maximum total amount of revenue bonds that  
15 may be issued by the corporation pursuant to subsection (5) is  
16 ~~\$400~~~~\$200~~ million.

17 Section 36. Subsections (2), (4), and (5) of section  
18 624.5105, Florida Statutes, are amended to read:

19 624.5105 Community contribution tax credit;  
20 authorization; limitations; eligibility and application  
21 requirements; administration; definitions; expiration.--

22 (2) ELIGIBILITY REQUIREMENTS.--

23 (a) Each community contribution by an insurer must be  
24 in a form specified in subsection (5).

25 (b) Each community contribution must be reserved  
26 exclusively for use in a project as defined in s.  
27 220.03(1)(t).

28 (c) The project must be undertaken by an "eligible  
29 sponsor," as which term is defined in s. 220.183(2)(c).~~as\*~~

30 ~~1. A community action program;~~

31 ~~2. A community development corporation;~~

- 1           ~~3. A neighborhood housing services corporation;~~  
2           ~~4. A local housing authority created pursuant to~~  
3 ~~chapter 421;~~  
4           ~~5. A community redevelopment agency created pursuant~~  
5 ~~to s. 163.356;~~  
6           ~~6. The Florida Industrial Development Corporation;~~  
7           ~~7. A historic preservation district agency or~~  
8 ~~organization;~~  
9           ~~8. A private industry council;~~  
10          ~~9. An enterprise zone development agency created~~  
11 ~~pursuant to s. 290.0057; or~~  
12          ~~10. Such other agency as the director may, from time~~  
13 ~~to time, designate by rule.~~

14  
15 In no event shall a contributing insurer have a financial  
16 interest in the eligible sponsor.

17           (d) The project shall be located in an area designated  
18 as an enterprise zone or a Front Porch Community pursuant to  
19 s. 14.2015(9)(b)s. 290.0065. Any project designed to  
20 construct or rehabilitate housing for low-income or  
21 very-low-income households as defined in s. 420.9071(19) and  
22 ~~(28) low-income housing~~ is exempt from the area requirement of  
23 this paragraph.

24           (4) ADMINISTRATION.--

25           (a)1. The Office of Tourism, Trade, and Economic  
26 Development is authorized to adopt all rules necessary to  
27 administer this section, including rules for the approval or  
28 disapproval of proposals by insurers.

29           2. The decision of the director shall be in writing,  
30 and, if approved, the proposal shall state the maximum credit  
31 allowable to the insurer. A copy of the decision shall be

1 transmitted to the executive director of the Department of  
2 Revenue, who shall apply such credit to the tax liability of  
3 the insurer.

4 3. The office shall monitor all projects periodically,  
5 in a manner consistent with available resources to ensure that  
6 resources are utilized in accordance with this section;  
7 however, each project shall be reviewed no less frequently  
8 than once every 2 years.

9 4. The Office of Tourism, Trade, and Economic  
10 Development shall, in consultation with the Department of  
11 Community Affairs, the Florida Housing Finance Corporation,  
12 and the statewide and regional housing and financial  
13 intermediaries, market the availability of the community  
14 contribution tax credit program to community-based  
15 organizations.

16 (b) The Department of Revenue shall adopt any rules  
17 necessary to ensure the orderly implementation and  
18 administration of this section.

19 (5) DEFINITIONS.--For the purpose of this section:

20 (a) "Community contribution" means the grant by an  
21 insurer of any of the following items:

22 1. Cash or other liquid assets.

23 2. Real property.

24 3. Goods or inventory.

25 4. Other physical resources which are identified by  
26 the department.

27 (b) "Director" means the director of the Office of  
28 Tourism, Trade, and Economic Development.

29 (c) "Local government" means any county or  
30 incorporated municipality in the state.

31

1 (d) "Office" means the Office of Tourism, Trade, and  
2 Economic Development.

3 (e) "Project" means an activity as defined in s.  
4 220.03(1)(t).~~any activity undertaken by an eligible sponsor,~~  
5 ~~as defined in subsection (2), which is designed to construct,~~  
6 ~~improve, or substantially rehabilitate housing or commercial,~~  
7 ~~industrial, or public resources and facilities or to improve~~  
8 ~~entrepreneurial and job-development opportunities for~~  
9 ~~low-income persons.~~

10 Section 37. Subsection (7) is added to section  
11 125.0103, Florida Statutes, to read:

12 125.0103 Ordinances and rules imposing price controls;  
13 findings required; procedures.--

14 (7) Notwithstanding any other provisions of this  
15 section, municipalities, counties, or other entity of local  
16 government may adopt and maintain in effect any law,  
17 ordinance, rule, or other measure which is adopted for the  
18 purposes of increasing the supply of affordable housing using  
19 land use mechanisms such as inclusionary housing ordinances.

20 Section 38. Subsection (7) is added to section  
21 166.043, Florida Statutes, to read:

22 166.043 Ordinances and rules imposing price controls;  
23 findings required; procedures.--

24 (1)(a) Except as hereinafter provided, no county,  
25 municipality, or other entity of local government shall adopt  
26 or maintain in effect an ordinance or a rule which has the  
27 effect of imposing price controls upon a lawful business  
28 activity which is not franchised by, owned by, or under  
29 contract with, the governmental agency, unless specifically  
30 provided by general law.

31

1           (b) The provisions of this section shall not prevent  
 2 the enactment by local governments of public service rates  
 3 otherwise authorized by law, including water, sewer, solid  
 4 waste, public transportation, taxicab, or port rates, rates  
 5 for towing of vehicles from or immobilization of vehicles on  
 6 private property, or rates for removal and storage of wrecked  
 7 or disabled vehicles from an accident scene or the removal and  
 8 storage of vehicles in the event the owner or operator is  
 9 incapacitated, unavailable, leaves the procurement of wrecker  
 10 service to the law enforcement officer at the scene, or  
 11 otherwise does not consent to the removal of the vehicle.

12           (c) Counties must establish maximum rates which may be  
 13 charged on the towing of vehicles from or immobilization of  
 14 vehicles on private property, removal and storage of wrecked  
 15 or disabled vehicles from an accident scene or for the removal  
 16 and storage of vehicles, in the event the owner or operator is  
 17 incapacitated, unavailable, leaves the procurement of wrecker  
 18 service to the law enforcement officer at the scene, or  
 19 otherwise does not consent to the removal of the vehicle.  
 20 However, if a municipality chooses to enact an ordinance  
 21 establishing the maximum fees for the towing or immobilization  
 22 of vehicles as described in paragraph (b), the county's  
 23 ordinance established under s. 125.0103 shall not apply within  
 24 such municipality.

25           (2) No law, ordinance, rule, or other measure which  
 26 would have the effect of imposing controls on rents shall be  
 27 adopted or maintained in effect except as provided herein and  
 28 unless it is found and determined, as hereinafter provided,  
 29 that such controls are necessary and proper to eliminate an  
 30 existing housing emergency which is so grave as to constitute  
 31 a serious menace to the general public.

1           (3) Any law, ordinance, rule, or other measure which  
2 has the effect of imposing controls on rents shall terminate  
3 and expire within 1 year and shall not be extended or renewed  
4 except by the adoption of a new measure meeting all the  
5 requirements of this section.

6           (4) Notwithstanding any other provisions of this  
7 section, no controls shall be imposed on rents for any  
8 accommodation used or offered for residential purposes as a  
9 seasonal or tourist unit, as a second housing unit, or on  
10 rents for dwelling units located in luxury apartment  
11 buildings. For the purposes of this section, a luxury  
12 apartment building is one wherein on January 1, 1977, the  
13 aggregate rent due on a monthly basis from all dwelling units  
14 as stated in leases or rent lists existing on that date  
15 divided by the number of dwelling units exceeds \$250.

16           (5) No municipality, county, or other entity of local  
17 government shall adopt or maintain in effect any law,  
18 ordinance, rule, or other measure which would have the effect  
19 of imposing controls on rents unless:

20           (a) Such measure is duly adopted by the governing body  
21 of such entity of local government, after notice and public  
22 hearing, in accordance with all applicable provisions of the  
23 Florida and United States Constitutions, the charter or  
24 charters governing such entity of local government, this  
25 section, and any other applicable laws.

26           (b) Such governing body makes and recites in such  
27 measure its findings establishing the existence in fact of a  
28 housing emergency so grave as to constitute a serious menace  
29 to the general public and that such controls are necessary and  
30 proper to eliminate such grave housing emergency.

31



1 (c) Such measure is approved by the voters in such  
2 municipality, county, or other entity of local government.

3 (6) In any court action brought to challenge the  
4 validity of rent control imposed pursuant to the provisions of  
5 this section, the evidentiary effect of any findings or  
6 recitations required by subsection (5) shall be limited to  
7 imposing upon any party challenging the validity of such  
8 measure the burden of going forward with the evidence, and the  
9 burden of proof (that is, the risk of nonpersuasion) shall  
10 rest upon any party seeking to have the measure upheld.

11 (7) Notwithstanding any other provisions of this  
12 section, municipalities, counties, or other entity of local  
13 government may adopt and maintain in effect any law,  
14 ordinance, rule, or other measure which is adopted for the  
15 purposes of increasing the supply of affordable housing using  
16 land use mechanisms such as inclusionary housing ordinances.

17 Section 39. Paragraph (b) of subsection (1) of section  
18 336.025, F.S., is amended to read:

19 336.025 County transportation system; levy of local  
20 option fuel tax on motor fuel and diesel fuel.--

21 (1)

22 (b) In addition to other taxes allowed by law, there  
23 may be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent,  
24 3-cent, 4-cent, or 5-cent local option fuel tax upon every  
25 gallon of motor fuel sold in a county and taxed under the  
26 provisions of part I of chapter 206. The tax shall be levied  
27 by an ordinance adopted by a majority plus one vote of the  
28 membership of the governing body of the county or by  
29 referendum.

30 1. The tax shall be levied before July 1, to be  
31 effective January 1 of the following year. However, levies of

1 the tax which were in effect on July 1, 1996, and which expire  
2 on August 31 of any year may be reimposed effective September  
3 1 of the year of expiration.

4           2. The county may, prior to levy of the tax, establish  
5 by interlocal agreement with one or more municipalities  
6 located therein, representing a majority of the population of  
7 the incorporated area within the county, a distribution  
8 formula for dividing the entire proceeds of the tax among  
9 county government and all eligible municipalities within the  
10 county. If no interlocal agreement is adopted before the  
11 effective date of the tax, tax revenues shall be distributed  
12 pursuant to the provisions of subsection (4). If no  
13 interlocal agreement exists, a new interlocal agreement may be  
14 established prior to June 1 of any year pursuant to this  
15 subparagraph. However, any interlocal agreement agreed to  
16 under this subparagraph after the initial levy of the tax or  
17 change in the tax rate authorized in this section shall under  
18 no circumstances materially or adversely affect the rights of  
19 holders of outstanding bonds which are backed by taxes  
20 authorized by this paragraph, and the amounts distributed to  
21 the county government and each municipality shall not be  
22 reduced below the amount necessary for the payment of  
23 principal and interest and reserves for principal and interest  
24 as required under the covenants of any bond resolution  
25 outstanding on the date of establishment of the new interlocal  
26 agreement.

27           3. County and municipal governments shall utilize  
28 moneys received pursuant to this paragraph only for  
29 transportation expenditures needed to meet the requirements of  
30 the capital improvements element of an adopted comprehensive  
31 plan. For purposes of this paragraph, expenditures for the

1 construction of new roads, the reconstruction or resurfacing  
2 of existing paved roads, or the paving of existing graded  
3 roads ~~when undertaken in part to relieve or mitigate existing~~  
4 ~~or potential adverse environmental impacts,~~ shall be deemed to  
5 increase capacity and such projects shall be included in the  
6 capital improvements element of an adopted comprehensive plan.  
7 Expenditures for purposes of this paragraph shall not include  
8 routine maintenance of roads.

9 Section 40. Section 446.609, Florida Statutes, is  
10 amended to read:

11 446.609 Jobs for Florida's Graduates Act.--

12 (1) SHORT TITLE.--This section may be cited as the  
13 "Jobs for Florida's Graduates Act."

14 (2) DEFINITIONS.--For the purposes of this section:

15 (a) "Board" means the board of directors of the  
16 Florida Endowment Foundation for Florida's Graduates.

17 (b) "Department" means the Department of Education.

18 (c) "Endowment fund" means an account established  
19 within the Florida Endowment Foundation for Florida's  
20 Graduates to provide a continuing and growing source of  
21 revenue for school-to-work transition efforts.

22 (d) "Foundation" means the Florida Endowment  
23 Foundation for Florida's Graduates.

24 (e) "Operating account" means an account established  
25 under paragraph (7) ~~(8)~~ (h) to carry out the purposes of this  
26 section.

27 (3) LEGISLATIVE INTENT.--The Legislature recognizes  
28 that it is in the best interest of the citizens of this state  
29 that the state have a well-educated and skilled workforce to  
30 be competitive in a changing economy. It is the intent of the  
31 Legislature to meet the challenge of ensuring a skilled

1 workforce by creating a formal program to facilitate the  
2 important school-to-work transition and to provide additional  
3 funding to achieve this goal. Accordingly, the Legislature  
4 finds and declares that:

5 (a) The purpose of this section is to broaden the  
6 participation and funding potential for further significant  
7 support for Florida students who are approaching the  
8 transition from school to work.

9 (b) It is appropriate to encourage individual and  
10 corporate support and involvement, as well as state support  
11 and involvement, to promote employment opportunities for  
12 Florida's students.

13 (4) PROGRAM.--There is hereby created, ~~for an initial~~  
14 ~~5-year period,~~a school-to-work program to be known as Jobs  
15 for Florida's Graduates which shall, ~~during the initial 5-year~~  
16 ~~phase set forth in this section and~~ except as otherwise  
17 provided by law or by rule of the Department of Education, be  
18 operated in accordance with the process and outcome standards  
19 of Jobs for America's Graduates, Inc. To that end, the board  
20 shall enter into a sponsoring agreement with Jobs for  
21 America's Graduates, Inc., to carry out the Jobs for America's  
22 Graduates model within the state.

23 (a) ~~During the first year of operation, the Jobs for~~  
24 ~~Florida's Graduates Program shall be operated in not less than~~  
25 ~~25 nor more than 50 high schools in the state to be chosen by~~  
26 ~~the board.~~ The goal of the program shall be to have a minimum  
27 of 300 high schools participating in the program ~~by the end of~~  
28 ~~the 2001-2002 school year.~~

29 (b) The schools chosen by the board to participate in  
30 the program must represent a demographically balanced sample  
31 population, include both urban and rural schools, and be

1 comprised of schools, including charter schools, in all  
2 geographic areas of the state. Each school selected to  
3 participate shall enter into a formal written agreement with  
4 the board which, at a minimum, details the responsibilities of  
5 each party and the process and outcome goals of the initial  
6 ~~5-year~~ Jobs for Florida's Graduates Program.

7 (c) Students shall be selected and approved for  
8 participation in the program by the educational institutions  
9 in which they are enrolled, and such selection and approval  
10 shall be based on their being classified as ~~12th grade~~ at-risk  
11 students pursuant to the Jobs for America's Graduates model.

12 ~~(5) REVENUE FOR THE ENDOWMENT FUND.--~~

13 ~~(a) An endowment fund is created as a long-term,~~  
14 ~~stable, growing source of revenue to be administered by the~~  
15 ~~foundation in accordance with rules promulgated by the~~  
16 ~~department.~~

17 ~~(b) The principal of the endowment fund shall consist~~  
18 ~~of legislative appropriations that are made to the endowment~~  
19 ~~fund and bequests, gifts, grants, and donations as may be~~  
20 ~~solicited from public or private sources by the foundation.~~

21 ~~(c) The State Board of Administration shall invest and~~  
22 ~~reinvest moneys of the endowment fund principal in accordance~~  
23 ~~with the provisions of ss. 215.44-215.53. Interest and~~  
24 ~~investment income earned on the endowment fund principal shall~~  
25 ~~be annually transmitted to the foundation, based upon a fiscal~~  
26 ~~year which runs from July 1 through June 30, and shall be~~  
27 ~~deposited in the foundation's operating account for~~  
28 ~~distribution as provided in this section.~~

29 ~~(5)(6) THE FLORIDA ENDOWMENT FOUNDATION FOR FLORIDA'S~~  
30 ~~GRADUATES.--~~

31

1           (a) The Florida Endowment Foundation for Florida's  
2 Graduates is created ~~as a direct support organization of the~~  
3 ~~Department of Education~~ to encourage public and private  
4 support to enhance school-to-work transition. ~~As a~~  
5 ~~direct support organization, the foundation shall operate~~  
6 ~~under contract with the department~~ and shall be:

7           1. A Florida corporation not for profit which is  
8 incorporated under the provisions of chapter 617 and approved  
9 by the Department of State.

10           2. Organized and operated exclusively to do the  
11 following: raise funds; submit requests and receive grants  
12 from the Federal Government, the state, private foundations,  
13 and individuals; receive, hold, and administer property; and  
14 make expenditures to or for the benefit of school-to-work  
15 transition programs approved by the board of directors of the  
16 foundation.

17           (b) ~~As a direct support organization,~~The foundation  
18 shall:

19           1. Develop articles of incorporation.

20           2. Create a board of directors appointed by the  
21 Commissioner of Education.

22           3. Perform an annual financial and performance review  
23 to determine if the foundation is operating in a manner  
24 consistent with the goals of the Legislature in providing  
25 assistance for school-to-work transitions.

26           4. Provide a mechanism for the reversion to the state  
27 of moneys in the foundation and in any other funds and  
28 accounts held in trust by the foundation if the foundation is  
29 dissolved.

30           (6)~~(7)~~ BOARD OF DIRECTORS.--The foundation shall be  
31 administered by a board of directors, as follows:

1           (a) The board shall consist of at least 15 members a  
2 majority of which shall. ~~At least 9 of the 15 members must be~~  
3 ~~from the private sector, and the remaining members may be from~~  
4 ~~the public sector. Among the public sector members,~~  
5 ~~representation shall come from secondary education, vocational~~  
6 ~~education, and job training programs such as Job Education~~  
7 ~~Partnership.~~ The chair shall ~~may be from either the private~~  
8 ~~sector or the public sector.~~

9           (b) All members shall have an interest in  
10 school-to-work transition and, insofar as is practicable,  
11 shall:

12           1. Have skills in foundation work or other fundraising  
13 activities, financial consulting, or investment banking or  
14 other related experience; or

15           2. Have experience in policymaking or senior  
16 management level positions or have distinguished themselves in  
17 the fields of education, business, or industry.

18           (c) Initially, the chair and all board members shall  
19 be appointed by the Commissioner of Education. Effective July  
20 1, 2001, all reappointments shall be made by a membership  
21 committee comprised of current board members.

22           1. The chair shall be appointed for a term of 2 years  
23 and may be reappointed. However, no chair may serve more than  
24 6 consecutive years.

25           2. Board members shall serve for 3-year terms or  
26 until resignation or removal for cause, except that members  
27 appointed to serve initial terms shall be appointed for  
28 staggered terms of 1, 2, and 3 years, respectively.

29           (d) In the event of a vacancy on the board caused by  
30 an occurrence other than the expiration of a term, a new  
31 member shall be appointed.

1           (e) Each member is accountable to the Commissioner of  
2 Education for the proper performance of the duties of office.  
3 The commissioner may remove any member from office for  
4 malfeasance, misfeasance, neglect of duty, incompetence, or  
5 permanent inability to perform official duties or for pleading  
6 nolo contendere to, or being found guilty of, a crime.

7           (7)~~(8)~~ ORGANIZATION, POWERS, AND DUTIES.--Within the  
8 limits prescribed in this section or by rule of the  
9 department:

10           (a) Upon appointment, the board shall meet and  
11 organize. Thereafter, the board shall hold such meetings as  
12 are necessary to implement the provisions of this section and  
13 shall conduct its business in accordance with rules  
14 promulgated by the department.

15           (b) The board may solicit and receive bequests, gifts,  
16 grants, donations, goods, and services. When gifts are  
17 restricted as to purpose, they may be used only for the  
18 purpose or purposes stated by the donor.

19           (c) The board may enter into contracts with the  
20 Federal Government, state or local agencies, private entities,  
21 or individuals to carry out the purposes of this section.

22           (d) The board may identify, initiate, and fund Jobs  
23 for Florida's Graduates programs to carry out the purposes of  
24 this section.

25           (e) The board may make gifts or grants:

26           1. To the state, or any political subdivision thereof,  
27 or any public agency of state or local government.

28           2. To a corporation, trust, association, or foundation  
29 organized and operated exclusively for charitable,  
30 educational, or scientific purposes.

31



1           3. To the department for purposes of program  
2 recognition and marketing, public relations and education,  
3 professional development, and technical assistance and  
4 workshops for grant applicants and recipients and the business  
5 community.

6           (f) The board may advertise and solicit applications  
7 for funding and shall evaluate applications and program  
8 proposals submitted thereto.

9           (g) The board shall monitor, review, and annually  
10 evaluate funded programs to determine whether funding should  
11 be continued, terminated, reduced, or increased.

12           (h) The board shall establish an operating account for  
13 the deposit of funds to be used in carrying out the purposes  
14 of this section.

15           (i) The board shall operate the Jobs for Florida's  
16 Graduates Program in such a way, and shall recommend to the  
17 Department of Education the adoption of such rules as may be  
18 necessary, to ensure that the following outcome goals are met:

19           1. In year 1:

20           a. The statewide graduation rates, or GED test  
21 completion rates, of participants in the Jobs for Florida's  
22 Graduates Program shall be at least 82 percent by June 30  
23 ~~March 31~~ of the year following the end of the academic year in  
24 which the participants' respective high school classes  
25 graduated.

26           b. By June 30 ~~March 31~~ of the year following the end  
27 of the academic year in which the participants' respective  
28 high school classes graduated, 70 to 75 percent of graduated  
29 working participants in the Jobs for Florida's Graduates  
30 Program shall be employed full time ~~a minimum of 40 hours per~~  
31 ~~week~~ in the civilian sector or the military or enrolled in

1 postsecondary training education, or any combination of these  
2 that together are equivalent to full time ~~40 hours per week~~.

3 c. By June 30 ~~March 31~~ of the year following the end  
4 of the academic year in which the participants' respective  
5 high school classes graduated, the average wage of graduated  
6 participants in the Jobs for Florida's Graduates Program who  
7 are working shall be at or above the national average wage for  
8 all participants in programs affiliated with Jobs for  
9 America's Graduates, Inc.

10 2. In year 2:

11 a. The statewide graduation rates, or GED test  
12 completion rates, of participants in the Jobs for Florida's  
13 Graduates Program shall be at least 85 percent by June 30  
14 ~~March 31~~ of the year following the end of the academic year in  
15 which the participants' respective high school classes  
16 graduated.

17 b. By June 30 ~~March 31~~ of the year following the end  
18 of the academic year in which the participants' respective  
19 high school classes graduated, 75 to 78 percent of graduated  
20 working participants in the Jobs for Florida's Graduates  
21 Program shall be employed full time ~~a minimum of 40 hours per~~  
22 ~~week~~ in the civilian sector or the military or enrolled in  
23 postsecondary training education, or any combination of these  
24 that together are equivalent to full time ~~40 hours per week~~.

25 c. By June 30 ~~March 31~~ of the year following the end  
26 of the academic year in which the participants' respective  
27 high school classes graduated, the average wage of graduated  
28 participants in the Jobs for Florida's Graduates Program who  
29 are working shall be at or above the national average wage for  
30 all participants in programs affiliated with Jobs for  
31 America's Graduates, Inc.

- 1           3. In years 3 through 5:
- 2           a. The statewide graduation rates, or GED test
- 3 completion rates, of participants in the Jobs for Florida's
- 4 Graduates Program shall be at least 90 percent by June 30
- 5 ~~March 31~~ of the year following the end of the academic year in
- 6 which the participants' respective high school classes
- 7 graduated.
- 8           b. By June 30 ~~March 31~~ of the year following the end
- 9 of the academic year in which the participants' respective
- 10 high school classes graduated, 80 percent of graduated working
- 11 participants in the Jobs for Florida's Graduates Program shall
- 12 be employed full time ~~a minimum of 40 hours per week~~ in the
- 13 civilian sector or the military or enrolled in postsecondary
- 14 training education, or any combination of these that together
- 15 are equivalent to full time ~~40 hours per week~~.
- 16           c. By June 30 ~~March 31~~ of the year following the end
- 17 of the academic year in which the participants' respective
- 18 high school classes graduated, the average wage of graduated
- 19 participants in the Jobs for Florida's Graduates Program who
- 20 are working shall be at or above the national average wage for
- 21 all participants in programs affiliated with Jobs for
- 22 America's Graduates, Inc.
- 23           (j) The board may take such additional actions,
- 24 including independently organizing and conducting hiring
- 25 practices, as are deemed necessary and appropriate to
- 26 administer the provisions of this section. To the maximum
- 27 extent possible, the board shall hire Jobs for Florida's
- 28 Graduates Program staff who operate in selected schools to
- 29 fill necessary staff positions and shall provide for salary,
- 30 benefits, discipline, evaluation, or discharge according to a
- 31

1 contractual agreement. These positions shall not be state  
2 employee positions.

3 ~~(9) DISTRIBUTION OF EARNINGS ON ENDOWMENT FUND~~  
4 ~~PRINCIPAL.--The board shall use the moneys in the operating~~  
5 ~~account, by whatever means, to provide for:~~

6 ~~(a) Planning, research, and policy development for~~  
7 ~~issues related to school-to-work transition and publications~~  
8 ~~and dissemination of such information as may serve the~~  
9 ~~objectives of this section.~~

10 ~~(b) Promotion of initiatives for school-to-work~~  
11 ~~transition.~~

12 ~~(c) Funding of programs which engage in, contract for,~~  
13 ~~foster, finance, or aid in job training and counseling for~~  
14 ~~school-to-work transition research, education, or~~  
15 ~~demonstration, or other related activities.~~

16 ~~(d) Funding of programs which engage in, contract for,~~  
17 ~~foster, finance, or aid in activities designed to advance~~  
18 ~~better public understanding and appreciation of the~~  
19 ~~school-to-work transition.~~

20 ~~(10) STARTUP FUNDING.--Notwithstanding any provision~~  
21 ~~of this section to the contrary, in order to provide for first~~  
22 ~~year startup funds, 50 percent of the money allocated during~~  
23 ~~the 12-month period beginning July 1, 1998, shall not be~~  
24 ~~available for investment by the State Board of Administration,~~  
25 ~~but shall be transmitted quarterly to the foundation board and~~  
26 ~~shall be available to the foundation for the purposes set~~  
27 ~~forth in this section.~~

28 ~~(8)(11) ACCREDITATION.--During the initial 5-year~~  
29 ~~period,~~The board shall request and contract with the national  
30 accreditation process of Jobs for America's Graduates, Inc.,  
31 to ensure the viability and efficacy of the individual

1 school-based Jobs for Florida's Graduates programs in the  
2 state.

3 (9)~~(12)~~ ANNUAL AUDIT.--The board shall cause an annual  
4 audit of the foundation's financial accounts to be conducted  
5 by an independent certified public accountant in accordance  
6 with rules adopted by the department. The annual audit report  
7 shall be submitted to the Auditor General and the department  
8 for review. The Auditor General and the department may  
9 require and receive from the foundation, or from its  
10 independent auditor, any relevant detail or supplemental data.

11 (10)~~(13)~~ ASSESSMENT OF PROGRAM RESULTS.--The success  
12 of the Jobs for Florida's Graduates Program shall be assessed  
13 as follows:

14 (a) No later than November 1 of each year of the Jobs  
15 for Florida's Graduates Program, Jobs for America's Graduates,  
16 Inc., shall conduct and deliver to the Office of Program  
17 Policy Analysis and Government Accountability a full review  
18 and report of the program's activities. The Office of Program  
19 Policy Analysis and Government Accountability shall audit and  
20 review the report and deliver the report, along with its  
21 analysis and any recommendations for expansion, curtailment,  
22 modification, or continuation, to the board not later than  
23 December 31 of the same year.

24 (b) Beginning in the first year of the Jobs for  
25 Florida's Graduates Program, the Division of Economic and  
26 Demographic Research of the Joint Legislative Management  
27 Committee shall undertake, during the initial phase, an  
28 ongoing longitudinal study of participants to determine the  
29 overall efficacy of the program. The division shall transmit  
30 its findings each year to the Office of Program Policy

31

1 Analysis and Government Accountability for inclusion in the  
2 report provided for in paragraph (a).

3 ~~(11)(14)~~ ANNUAL REPORT.--The board shall issue a  
4 report to the Governor, the President of the Senate, the  
5 Speaker of the House of Representatives, and the Commissioner  
6 of Education by March 1, 2000, and each year thereafter,  
7 summarizing ~~the performance of the endowment fund for the~~  
8 ~~previous fiscal year and~~ the foundation's fundraising  
9 activities and performance and detailing those activities and  
10 programs supported ~~by the earnings on the endowment principal~~  
11 ~~or~~ by bequests, gifts, grants, donations, and other valued  
12 goods and services received.

13 ~~(12)(15)~~ RULES.--The department shall adopt ~~promulgate~~  
14 rules to implement ~~for the implementation of~~ this section.

15 Section 41. The State Board of Administration shall  
16 transfer all principal and interest in the endowment fund, as  
17 defined in s. 446.609, Florida Statutes, to the Board of  
18 Directors of the Florida Endowment Foundation for Florida's  
19 Graduates to be used for the Jobs for Florida's Graduates  
20 Program as provided by law.

21 Section 42. Section 3 of chapter 98-218, Laws of  
22 Florida, is repealed.

23 Section 43. The Florida Department of Citrus or its  
24 successor may collect dues, contributions, or any other  
25 financial payment upon request by, and on behalf of, any  
26 not-for-profit corporation and its related not-for-profit  
27 corporations. Such not-for-profit corporation must be  
28 engaged, to the exclusion of agricultural commodities other  
29 than citrus, in market news and grower education solely for  
30 citrus growers, and must have at least 5,000 members who are  
31 engaged in growing citrus in this state for commercial sale.

1           Section 44. Except as otherwise expressly provided in  
2 this act, this act shall take effect July 1, 2001.  
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