

CHAMBER ACTION

1 The Finance & Tax Committee recommends the following:

2
3 **Council/Committee Substitute**

4 Remove the entire bill and insert:

5 A bill to be entitled

6 An act relating to the Florida Enterprise Zone Act;
7 amending s. 290.001, F.S.; revising the name of the act;
8 amending s. 290.004, F.S.; deleting obsolete definitions;
9 amending s. 290.0055, F.S.; revising procedures for
10 counties or municipalities to nominate an area for
11 designation as a new enterprise zone; deleting obsolete
12 provisions; removing the authority for certain counties to
13 nominate more than one enterprise zone; revising criteria
14 for eligibility of an area for nomination by certain local
15 governments for designation as an enterprise zone;
16 revising procedures and requirements for amending
17 enterprise zone boundaries; amending s. 290.0056, F.S.;
18 deleting a requirement that a governing body appoint the
19 board of an enterprise zone development agency by
20 ordinance; revising requirements for making such
21 appointments; deleting a requirement that a certificate of
22 appointment of a board member be filed with the clerk of
23 the county or municipality; deleting the requirement that

24 | an annual report by a board be published and available for
 25 | inspection in the office of the municipal or county clerk;
 26 | revising the powers and responsibilities of an enterprise
 27 | zone development agency; providing additional
 28 | responsibilities; revising certain reporting requirements;
 29 | amending s. 290.0057, F.S.; specifying application of
 30 | enterprise zone development plan requirements only to
 31 | designations of new enterprise zones; amending s.
 32 | 290.0058, F.S.; updating obsolete references; revising
 33 | requirements for determining pervasive poverty in an area
 34 | nominated as a rural enterprise zone; providing an
 35 | exception for areas nominated for designation as a rural
 36 | enterprise zone; amending s. 290.0065, F.S.; establishing
 37 | the maximum number of enterprise zones allowed, subject to
 38 | any new zones authorized by the Legislature; revising the
 39 | procedure for designating a new enterprise zone if an
 40 | existing zone is not redesignated; deleting a requirement
 41 | that an application for designation as an enterprise zone
 42 | be categorized by population; deleting obsolete
 43 | provisions; authorizing the office to redesignate
 44 | enterprise zones having an effective date on or before
 45 | January 1, 2005; providing requirements and procedures;
 46 | authorizing a governing body to request enterprise zone
 47 | boundary changes; requiring the office to determine, in
 48 | consultation with Enterprise Florida, Inc., the merits of
 49 | enterprise zone redesignations; providing criteria;
 50 | providing for an enterprise zone redesignation approval
 51 | procedure; prohibiting an entity having jurisdiction over

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52 | an area denied redesignation as an enterprise zone from
53 | reapplying for redesignation for 1 year; providing a
54 | redesignation procedure for zones authorized in
55 | conjunction with certain federal acts; providing
56 | requirements for an application for redesignation;
57 | deleting obsolete provisions; amending s. 290.0066, F.S.;
58 | providing that failure to make progress or failure to
59 | comply with measurable goals may be considered as grounds
60 | for revocation of an enterprise zone designation; amending
61 | s. 290.012, F.S.; providing a transition date that
62 | provides for a zone having an effective date on or before
63 | January 1, 2005, to continue to exist until December 21,
64 | 2005, and to expire on that date; requiring any zone
65 | designated or redesignated after January 1, 2006, to be
66 | designated or redesignated in accordance with the Florida
67 | Enterprise Zone Act; amending s. 290.014, F.S., to
68 | conform; amending s. 290.016, F.S.; delaying the repeal of
69 | the Florida Enterprise Zone Act; amending s. 163.345,
70 | F.S., to conform; amending ss. 166.231, 193.077, 193.085,
71 | 195.073, 196.012, 205.022, 205.054, and 212.02, F.S.;
72 | extending expiration dates with respect to various tax
73 | exemptions to conform provisions to changes made by the
74 | act; amending s. 212.08, F.S.; revising the procedures for
75 | applying for a tax exemption on building materials used to
76 | rehabilitate property located in an enterprise zone;
77 | deleting a limitation on claiming exemptions through a
78 | refund of previously paid taxes; extending an expiration
79 | date for the exemption; extending an expiration date for

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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80 | an exemption for business property used in an enterprise
 81 | zone; deleting obsolete provisions governing the community
 82 | contribution tax credit for donations, to conform;
 83 | extending the expiration date of the tax credit for
 84 | electrical energy used in an enterprise zone, to conform;
 85 | amending s. 212.096, F.S.; deleting obsolete provisions;
 86 | extending the expiration date for the enterprise zone jobs
 87 | tax credit, to conform; amending ss. 220.02 and 220.03,
 88 | F.S.; extending the expiration date of the enterprise zone
 89 | jobs tax credit against corporate income tax to conform to
 90 | changes made by the act; revising definitions to extend
 91 | the expiration date of the credit to conform; amending s.
 92 | 220.181, F.S.; deleting obsolete provisions; extending the
 93 | expiration date of the tax credit, to conform; amending s.
 94 | 220.182, F.S.; extending the expiration date of the
 95 | enterprise zone property tax credit, to conform; amending
 96 | s. 288.1175, F.S., to conform; amending s. 370.28, F.S.;
 97 | providing that an enterprise zone having an effective date
 98 | on or before January 1, 2005, shall continue to exist
 99 | until December 21, 2005, and shall expire on that date;
 100 | requiring that an enterprise zone in a community affected
 101 | by net limitations which is redesignated after January 1,
 102 | 2006, do so in accordance with the Florida Enterprise Zone
 103 | Act; repealing s. 290.00555, F.S., relating to the
 104 | designation of a satellite enterprise zone; repealing s.
 105 | 290.0067, F.S., relating to an enterprise zone in Lake
 106 | Apopka; repealing s. 290.00675, F.S., relating to a
 107 | boundary amendment for the City of Brooksville in Hernando

108 County; repealing s. 290.00676, F.S., relating to an
 109 amendment of certain rural enterprise zone boundaries;
 110 repealing s. 290.00678, F.S., relating to a designation of
 111 rural champion communities as enterprise zones; repealing
 112 s. 290.00679, F.S., relating to amendments to certain
 113 rural enterprise zone boundaries; repealing s. 290.0068,
 114 F.S., relating to the designation of an enterprise zone
 115 encompassing a brownfield pilot project; repealing s.
 116 290.00685, F.S., relating to an application to amend
 117 boundaries of an enterprise zone containing a brownfield
 118 pilot project; repealing s. 290.00686, F.S., relating to
 119 the designation of enterprise zones in Brevard County and
 120 the City of Cocoa; repealing s. 290.00687, F.S., relating
 121 to the designation of an enterprise zone in Pensacola;
 122 repealing s. 290.00688, F.S., relating to the designation
 123 of an enterprise zone in Leon County; repealing s.
 124 290.00689, F.S., relating to the designation of a pilot
 125 project in an enterprise zone; repealing s. 290.0069,
 126 F.S., relating to the designation of an enterprise zone in
 127 Liberty County; repealing s. 290.00691, F.S., relating to
 128 the designation of an enterprise zone in Columbia County
 129 and Lake City; repealing s. 290.00692, F.S., relating to
 130 the designation of an enterprise zone in Suwannee County
 131 and Live Oak; repealing s. 290.00693, F.S., relating to
 132 the designation of an enterprise zone in Gadsden County;
 133 repealing s. 290.00694, F.S., relating to the designation
 134 of an enterprise zone in Sarasota County and Sarasota;
 135 repealing s. 290.00695, F.S., relating to the designation

136 of enterprise zones in Hernando County and Brooksville;
 137 repealing s. 290.00696, F.S., relating to the designation
 138 of an enterprise zone in Holmes County; repealing s.
 139 290.00697, F.S., relating to the designation of an
 140 enterprise zone in Calhoun County; repealing s. 290.00698,
 141 F.S., relating to the designation of an enterprise zone in
 142 Okaloosa County; repealing s. 290.00699, F.S., relating to
 143 the designation of an enterprise zone in Hillsborough
 144 County; repealing s. 290.00701, F.S., relating to the
 145 designation of an enterprise zone in Escambia County;
 146 repealing s. 290.00702, F.S., relating to the designation
 147 of enterprise zones in Osceola County and the City of
 148 Kissimmee; repealing s. 290.00703, F.S., relating to the
 149 designation of an enterprise zone in South Daytona;
 150 repealing s. 290.00704, F.S., relating to the designation
 151 of an enterprise zone in Lake Wales; repealing s.
 152 290.00705, F.S., relating to the designation of an
 153 enterprise zone in Walton County; repealing s. 290.00706,
 154 F.S., relating to the designation of enterprise zones in
 155 Miami-Dade County and the City of West Miami; repealing s.
 156 290.00707, F.S., relating to the designation of an
 157 enterprise zone in Hialeah; repealing s. 290.00708, F.S.,
 158 relating to a boundary amendment in an enterprise zone
 159 within a consolidated government; repealing s. 290.00709,
 160 F.S., relating to a boundary amendment in an enterprise
 161 zone within an inland county; repealing s. 290.009, F.S.,
 162 relating to the Enterprise Zone Interagency Coordinating
 163 Council; repealing s. 290.015, F.S., relating to an

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164 evaluation and review of the enterprise zone program;
 165 providing for carryover of eligibility for tax credits
 166 under s. 212.096, F.S.; providing for carryover of
 167 eligibility for tax credits under s. 220.181, F.S.;
 168 providing for carryover of eligibility for tax exemption
 169 under s. 196.1995, F.S., and the tax exemption under s.
 170 220.182, F.S.; providing for carryover of eligibility for
 171 tax credits under s. 220.183, F.S.; providing for
 172 carryover of eligibility for tax credits under s. 212.08,
 173 F.S.; providing for carryover of eligibility for tax
 174 credits under s. 624.5105, F.S.; providing for carryover
 175 of eligibility for a tax exemption under s. 212.08, F.S.;
 176 providing an effective date.

177
 178 Be It Enacted by the Legislature of the State of Florida:

179
 180 Section 1. Section 290.001, Florida Statutes, is amended
 181 to read:

182 290.001 Florida Enterprise Zone Act ~~of 1994~~; popular name
 183 ~~short title~~--Sections 290.001-290.016 may be cited as the
 184 "Florida Enterprise Zone Act ~~of 1994~~."

185 Section 2. Section 290.004, Florida Statutes, is amended
 186 to read:

187 290.004 Definitions relating to Florida Enterprise Zone
 188 Act.--As used in ss. 290.001-290.016:

189 (1) "Community investment corporation" means a black
 190 business investment corporation, a certified development
 191 corporation, a small business investment corporation, or other

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192 similar entity incorporated under Florida law that has limited
193 its investment policy to making investments solely in minority
194 business enterprises.

195 ~~(2) "Department" means the Department of Commerce.~~

196 (2)~~(3)~~ "Director" means the director of the Office of
197 Tourism, Trade, and Economic Development.

198 (3)~~(4)~~ "Governing body" means the council or other
199 legislative body charged with governing the county or
200 municipality.

201 ~~(5) "Interagency coordinating council" means the~~
202 ~~Enterprise Zone Interagency Coordinating Council created~~
203 ~~pursuant to s. 290.009.~~

204 (4)~~(6)~~ "Minority business enterprise" has the same meaning
205 as in s. 288.703.

206 (5)~~(7)~~ "Office" means the Office of Tourism, Trade, and
207 Economic Development.

208 (6)~~(8)~~ "Rural enterprise zone" means an enterprise zone
209 that is nominated by a county having a population of 75,000 or
210 fewer, or a county having a population of 100,000 or fewer which
211 is contiguous to a county having a population of 75,000 or
212 fewer, or by a municipality in such a county, or by such a
213 county and one or more municipalities. An enterprise zone
214 designated in accordance with s. 290.0065(5)(b) or s. 370.28 is
215 considered to be a rural enterprise zone.

216 ~~(9) "Secretary" means the Secretary of Commerce.~~

217 (7)~~(10)~~ "Small business" has the same meaning as in s.
218 288.703.

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219 Section 3. Subsections (1), (3), (4), (6), and (7) of
220 section 290.0055, Florida Statutes, are amended to read:

221 290.0055 Local nominating procedure.--

222 (1) If, pursuant to s. 290.0065, an opportunity exists for
223 designation of a new enterprise zone, any county or
224 municipality, or a county and one or more municipalities
225 together, may apply to the office ~~department~~ for the designation
226 of an area as an enterprise zone after completion of the
227 following:

228 (a) The adoption by the governing body or bodies of a
229 resolution which:

230 1. Finds that an area exists in such county or
231 municipality, or in both the county and one or more
232 municipalities, which chronically exhibits extreme and
233 unacceptable levels of poverty, unemployment, physical
234 deterioration, and economic disinvestment;

235 2. Determines that the rehabilitation, conservation, or
236 redevelopment, or a combination thereof, of such area is
237 necessary in the interest of the public health, safety, and
238 welfare of the residents of such county or municipality, or such
239 county and one or more municipalities; and

240 3. Determines that the revitalization of such area can
241 occur only if the private sector can be induced to invest its
242 own resources in productive enterprises that build or rebuild
243 the economic viability of the area.

244 (b) The creation of an enterprise zone development agency
245 pursuant to s. 290.0056.

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246 (c) The creation and adoption of a strategic plan pursuant
247 to s. 290.0057.

248 (3) A county or municipality, or a county and one or more
249 municipalities together, may not nominate more than one
250 enterprise zone. ~~However, any county as defined by s. 125.011(1)~~
251 ~~may nominate more than one enterprise zone.~~

252 (4) An area nominated by a county or municipality, or a
253 county and one or more municipalities together, for designation
254 as an enterprise zone shall be eligible for designation under s.
255 290.0065 only if it meets the following criteria:

256 (a) The selected area does not exceed 20 square miles. The
257 selected area must have a continuous boundary, or consist of not
258 more than three noncontiguous parcels.

259 (b)1. The selected area does not exceed the following
260 mileage limitation:

261 2. For communities having a total population of 150,000
262 persons or more, or for a rural enterprise zone, the selected
263 area shall not exceed 20 square miles.

264 3. For communities having a total population of 50,000
265 persons or more but less than 150,000 persons, the selected area
266 shall not exceed 10 square miles.

267 4. For communities having a total population of 20,000
268 persons or more but less than 50,000 persons, the selected area
269 shall not exceed 5 square miles.

270 5. For communities having a total population of 7,500
271 persons or more but less than 20,000 persons, the selected area
272 shall not exceed 3 square miles.

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273 6. For communities having a total population of less than
274 7,500 persons, the selected area shall not exceed 3 square
275 miles.

276 ~~(c) The selected area does not include any portion of a~~
277 ~~central business district, as that term is used for purposes of~~
278 ~~the most recent Census of Retail Trade, unless the poverty rate~~
279 ~~for each census geographic block group in the district is not~~
280 ~~less than 30 percent. This paragraph does not apply to any area~~
281 ~~nominated in a county that has a population which is less than~~
282 ~~50,000.~~

283 (c)~~(d)~~ The selected area suffers from pervasive poverty,
284 unemployment, and general distress, as described and measured
285 pursuant to s. 290.0058.

286 (6)(a) The office department may approve a change in the
287 boundary of any enterprise zone which was designated pursuant to
288 s. 290.0065. A boundary change must continue ~~on or before July~~
289 ~~1, 1995, if such change is limited to a deletion of area from~~
290 ~~the enterprise zone and if, after the change is made, the~~
291 ~~enterprise zone continues~~ to satisfy the requirements of
292 subsections (3), (4), and (5).

293 (b) Upon a recommendation by the enterprise zone
294 development agency, the governing body of the jurisdiction which
295 authorized the application for an enterprise zone may apply to
296 the office for a change in boundary once every 3 years by
297 adopting a resolution that:

- 298 1. States with particularity the reasons for the change;
299 and

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300 2. Describes specifically and, to the extent required by
301 the office department, the boundary change to be made.

302 ~~(c) All applications for boundary changes must be~~
303 ~~submitted to the department by April 1, 1997. Any boundary~~
304 ~~changes approved shall be effective July 1, 1997.~~

305 ~~(7) Before June 30, 1999, the governing body of any county~~
306 ~~operating under home rule charter adopted pursuant to s. 10, s.~~
307 ~~11, or s. 24, Art. VIII of the State Constitution of 1885, as~~
308 ~~preserved by s. 6(e), Art. VIII of the State Constitution of~~
309 ~~1968, with a population of at least 2 million persons, may apply~~
310 ~~to the Office of Tourism, Trade, and Economic Development to~~
311 ~~amend the boundary lines of an enterprise zone within the county~~
312 ~~for the purpose of increasing by no more than 80 acres the~~
313 ~~noncontiguous area of the enterprise zone located closest to the~~
314 ~~path where the center of the August 24, 1992, storm known as~~
315 ~~Hurricane Andrew crossed land. The Office of Tourism, Trade, and~~
316 ~~Economic Development shall approve an application made pursuant~~
317 ~~to this subsection if it is consistent with the categories,~~
318 ~~criteria, and limitations imposed by this section upon the~~
319 ~~establishment of such enterprise zone.~~

320 Section 4. Subsections (2), (3), (5), (8), (11), and (12)
321 of section 290.0056, Florida Statutes, are amended to read:

322 290.0056 Enterprise zone development agency.--

323 (2) When the governing body creates an enterprise zone
324 development agency, that body shall, ~~by ordinance,~~ appoint a
325 board of commissioners of the agency, which shall consist of not
326 fewer than 8 or more than 13 commissioners. The governing body
327 may ~~must~~ appoint at least one representative from each of the

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328 following: the local chamber of commerce; local financial or
 329 insurance entities; local ~~the~~ businesses and, where possible,
 330 businesses operating within the nominated area; the residents
 331 residing within the nominated area; nonprofit community-based
 332 organizations operating within the nominated area; the regional
 333 workforce board ~~local private industry council~~; the local code
 334 enforcement agency; and the local law enforcement agency. The
 335 terms of office of the commissioners shall be for 4 years,
 336 except that, in making the initial appointments, the governing
 337 body shall appoint two members for terms of 3 years, two members
 338 for terms of 2 years, and one member for a term of 1 year; the
 339 remaining initial members shall serve for terms of 4 years. A
 340 vacancy occurring during a term shall be filled for the
 341 unexpired term. The importance of including individuals from the
 342 nominated area shall be considered in making appointments.
 343 Further, the importance of minority representation on the agency
 344 shall be considered in making appointments so that the agency
 345 generally reflects the gender and ethnic composition of the
 346 community as a whole.

347 (3) A commissioner shall receive no compensation for his
 348 or her services, but is entitled to the necessary expenses,
 349 including travel expenses, incurred in the discharge of his or
 350 her duties. Each commissioner shall hold office until a
 351 successor has been appointed and has qualified. A certificate of
 352 the appointment or reappointment of any commissioner ~~shall be~~
 353 ~~filed with the clerk of the county or municipality, and the~~
 354 ~~certificate~~ is conclusive evidence of the due and proper
 355 appointment of the commissioner.

356 (5) The governing body shall designate a chair and vice
 357 chair from among the commissioners. An agency may employ an
 358 executive director, technical experts, and such other agents and
 359 employees, permanent and temporary, as it requires, and
 360 determine their qualifications, duties, and compensation. For
 361 such legal service as it requires, an agency may employ or
 362 retain its own counsel and legal staff. An agency authorized to
 363 transact business and exercise powers under this act shall file
 364 with the governing body, on or before March 31 of each year, a
 365 report of its activities for the preceding fiscal year, which
 366 report shall include a complete financial statement setting
 367 forth its assets, liabilities, income, and operating expenses as
 368 of the end of such fiscal year. The agency ~~At the time of filing~~
 369 ~~the report, the agency~~ shall make the report ~~publish in a~~
 370 ~~newspaper of general circulation in the community a notice to~~
 371 ~~the effect that such report has been filed with the county or~~
 372 ~~municipality and that the report is available for inspection~~
 373 ~~during business hours in the office of the clerk of the~~
 374 ~~municipality or county and in the office of the agency.~~

375 (8) The enterprise zone development agency shall have the
 376 following powers and responsibilities:

377 (a) To assist in the development, ~~and implementation, and~~
 378 annual review and update of the strategic plan or measurable
 379 goals.

380 (b) To oversee and monitor the implementation of the
 381 strategic plan or measurable goals. The agency shall make
 382 quarterly reports to the governing body of the municipality or
 383 county, or the governing bodies of the county and one or more

384 municipalities, evaluating the progress in implementing the
385 strategic plan or measurable goals.

386 (c) To identify and recommend to the governing body of the
387 municipality or county, or the governing bodies of the county
388 and one or more municipalities, ways to remove regulatory
389 barriers.

390 (d) To identify to the local government or governments the
391 financial needs of, and local resources or assistance available
392 to, eligible businesses in the zone.

393 (e) To assist in promoting the enterprise zone incentives
394 to residents and businesses within the enterprise zone.

395 (f) To recommend boundary changes, as appropriate, in the
396 enterprise zone to the governing body.

397 (g) To work with organizations affiliated with Florida
398 Agricultural and Mechanical University, the University of
399 Florida, and the University of South Florida, a group of
400 universities unofficially named the "University Partnership for
401 Community Development," or similar organizations that have
402 combined their resources to provide development consulting on a
403 nonprofit basis.

404 (h) To work with Enterprise Florida, Inc., and the office
405 to ensure that the enterprise zone coordinator receives training
406 on annual basis.

407 (11) Prior to December 1 of each year, the agency shall
408 submit to the Office of Tourism, Trade, and Economic Development
409 a complete and detailed written report setting forth:

410 (a) Its operations and accomplishments during the fiscal
411 year.

412 (b) The accomplishments and progress concerning the
 413 implementation of the strategic plan or measurable goals, and
 414 any updates to the strategic plan or measurable goals.

415 (c) The number and type of businesses assisted by the
 416 agency during the fiscal year.

417 (d) The number of jobs created within the enterprise zone
 418 during the fiscal year.

419 (e) The usage and revenue impact of state and local
 420 incentives granted during the calendar year.

421 (f) Any other information required by the office.

422 (12) In the event that the nominated area selected by the
 423 governing body is not designated a state enterprise zone, the
 424 governing body may dissolve the agency after receiving
 425 notification from the ~~department or the~~ office that the area was
 426 not designated as an enterprise zone.

427 Section 5. Subsection (1) of section 290.0057, Florida
 428 Statutes, is amended to read:

429 290.0057 Enterprise zone development plan.--

430 (1) Any ~~Each~~ application for designation as a new an
 431 enterprise zone must be accompanied by a strategic plan adopted
 432 by the governing body of the municipality or county, or the
 433 governing bodies of the county and one or more municipalities
 434 together. At a minimum, the plan must:

435 (a) Briefly describe the community's goals for
 436 revitalizing the area.

437 (b) Describe the ways in which the community's approaches
 438 to economic development, social and human services,
 439 transportation, housing, community development, public safety,

440 and educational and environmental concerns will be addressed in
 441 a coordinated fashion, and explain how these linkages support
 442 the community's goals.

443 (c) Identify and describe key community goals and the
 444 barriers that restrict the community from achieving these goals,
 445 including a description of poverty and general distress,
 446 barriers to economic opportunity and development, and barriers
 447 to human development.

448 (d) Describe the process by which the affected community
 449 is a full partner in the process of developing and implementing
 450 the plan and the extent to which local institutions and
 451 organizations have contributed to the planning process.

452 (e) Commit the governing body or bodies to enact and
 453 maintain local fiscal and regulatory incentives, if approval for
 454 the area is received under s. 290.0065. These incentives may
 455 include the municipal public service tax exemption provided by
 456 s. 166.231, the economic development ad valorem tax exemption
 457 provided by s. 196.1995, the occupational license tax exemption
 458 provided by s. 205.054, local impact fee abatement or reduction,
 459 or low-interest or interest-free loans or grants to businesses
 460 to encourage the revitalization of the nominated area.

461 (f) Identify the amount of local and private resources
 462 that will be available in the nominated area and the
 463 private/public partnerships to be used, which may include
 464 participation by, and cooperation with, universities, community
 465 colleges, small business development centers, black business
 466 investment corporations, certified development corporations, and
 467 other private and public entities.

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468 (g) Indicate how state enterprise zone tax incentives and
469 state, local, and federal resources will be utilized within the
470 nominated area.

471 (h) Identify the funding requested under any state or
472 federal program in support of the proposed economic, human,
473 community, and physical development and related activities.

474 (i) Identify baselines, methods, and benchmarks for
475 measuring the success of carrying out the strategic plan.

476 Section 6. Subsections (1), (2), and (5) of section
477 290.0058, Florida Statutes, are amended to read:

478 290.0058 Determination of pervasive poverty, unemployment,
479 and general distress.--

480 (1) In determining whether an area suffers from pervasive
481 poverty, unemployment, and general distress, for purposes of ss.
482 290.0055 and 290.0065, the governing body and the office
483 ~~department~~ shall use data from the most current decennial
484 census, and from information published by the Bureau of the
485 Census and the Bureau of Labor Statistics. The data shall be
486 comparable in point or period of time and methodology employed.

487 (2) Pervasive poverty shall be evidenced by a showing that
488 poverty is widespread throughout the nominated area. The poverty
489 rate of the nominated area shall be established using the
490 following criteria:

491 (a) In each census geographic block group within a
492 nominated area, the poverty rate may ~~shall be~~ not be less than
493 20 percent. However, for an area nominated for designation as a
494 rural enterprise zone which does not have a poverty rate of more
495 than 20 percent in each census geographic block group within the

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496 nominated area, the poverty rate for the nominated area may be
 497 calculated using the poverty rate for the entire county, which
 498 may not be less than 20 percent.

499 (b) In at least 50 percent of the census geographic block
 500 groups within the nominated area, the poverty rate may ~~shall~~ not
 501 be less than 30 percent. This requirement does not apply to an
 502 area nominated for designation as a rural enterprise zone.

503 (c) Census geographic block groups with no population
 504 shall be treated as having a poverty rate which meets the
 505 standards of paragraph (a), but shall be treated as having a
 506 zero poverty rate for purposes of applying paragraph (b).

507 (d) A nominated area may not contain a noncontiguous
 508 parcel unless such parcel separately meets the criteria set
 509 forth under paragraphs (a) and (b).

510 (5) In making the calculations required by this section,
 511 the local government and the office ~~department~~ shall round all
 512 fractional percentages of one-half percent or more up to the
 513 next highest whole percentage figure.

514 Section 7. Section 290.0065, Florida Statutes, is amended
 515 to read:

516 290.0065 State designation of enterprise zones.--

517 (1) The maximum number of enterprise zones authorized
 518 under this section is the number of enterprise zones having an
 519 effective date on or before January 1, 2005, subject to any
 520 increase due to any new enterprise zones authorized by the
 521 Legislature during the 2005 Regular Session of the Legislature.
 522 ~~Upon application of the governing body of a county or~~
 523 ~~municipality or of a county and one or more municipalities~~

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524 ~~jointly pursuant to s. 290.0055, Enterprise Florida, Inc., and~~
 525 ~~the office, in consultation with the interagency coordinating~~
 526 ~~council, shall determine which areas nominated by such governing~~
 527 ~~bodies meet the criteria outlined in s. 290.0055 and are the~~
 528 ~~most appropriate for designation as state enterprise zones. The~~
 529 ~~office is authorized to designate up to five areas within each~~
 530 ~~of the categories established in subparagraphs (3)(a)1., 2., 3.,~~
 531 ~~4., and 5., except that the office may only designate a total of~~
 532 ~~20 areas as enterprise zones. The office shall not designate~~
 533 ~~more than three enterprise zones in any one county. All~~
 534 ~~designations, including any provision for redesignations, of~~
 535 ~~state enterprise zones pursuant to this section shall be~~
 536 ~~effective July 1, 1995.~~

537 (2) If, pursuant to subsection (4), the office does not
 538 redesignate an enterprise zone, a governing body of a county or
 539 municipality or the governing bodies of a county and one or more
 540 municipalities jointly, pursuant to s. 290.0055, may apply for
 541 designation of an enterprise zone to take the place of the
 542 enterprise zone not redesignated and request designation of an
 543 enterprise zone. The office, in consultation with Enterprise
 544 Florida, Inc., shall determine which areas nominated by such
 545 governing bodies meet the criteria outlined in s. 290.0055 and
 546 are the most appropriate for designation as state enterprise
 547 zones. Each application made pursuant to s. 290.0055 shall be
 548 ranked competitively within the appropriate category established
 549 pursuant to subsection (3) based on the pervasive poverty,
 550 unemployment, and general distress of the area; the strategic
 551 plan, including local fiscal and regulatory incentives, prepared

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552 | pursuant to s. 290.0057; and the prospects for new investment
 553 | and economic development in the area. Pervasive poverty,
 554 | unemployment, and general distress shall be weighted 35 percent;
 555 | strategic plan and local fiscal and regulatory incentives shall
 556 | be weighted 40 percent; and prospects for new investment and
 557 | economic development in the area shall be weighted 25 percent.

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

561 | ~~1. Communities consisting of census tracts in areas having~~
 562 | ~~a total population of 150,000 persons or more.~~

563 | ~~2. Communities consisting of census tracts in areas having~~
 564 | ~~a total population of 50,000 persons or more but less than~~
 565 | ~~150,000 persons.~~

566 | ~~3. Communities having a population of 20,000 persons or~~
 567 | ~~more but less than 50,000 persons.~~

568 | ~~4. Communities having a population of 7,500 persons or~~
 569 | ~~more but less than 20,000 persons.~~

570 | ~~5. Communities having a population of less than 7,500~~
 571 | ~~persons.~~

572 | ~~(b)~~ Any area authorized to be an enterprise zone by both a
 573 | county and a municipality shall be placed in the appropriate
 574 | category established under s. 290.0055(4)(b) ~~paragraph (a)~~ in
 575 | which an application by the municipality would have been
 576 | considered if the municipality had acted alone, if at least 60
 577 | percent of the population of the area authorized to be an
 578 | enterprise zone resides within the municipality. An area
 579 | authorized to be an enterprise zone by a county and one or more

580 municipalities shall be placed in the category in which an
 581 application by the municipality with the highest percentage of
 582 residents in such area would have been considered if such
 583 municipality had authorized the area to be an enterprise zone.
 584 ~~An area authorized to be an enterprise zone by a county as~~
 585 ~~defined by s. 125.011(1) shall be placed in the category in~~
 586 ~~which an application by the municipality in which the area is~~
 587 ~~located would have been considered if the municipality had~~
 588 ~~authorized such area to be an enterprise zone. An area~~
 589 ~~authorized to be an enterprise zone by a county as defined by s.~~
 590 ~~125.011(1) which area is located in two or more municipalities~~
 591 ~~shall be placed in the category in which an application by the~~
 592 ~~municipality with the highest percentage of residents in such~~
 593 ~~area would have been considered if such municipality had~~
 594 ~~authorized such area to be an enterprise zone.~~

595 (4)(a) Notwithstanding s. 290.0055, the office may
 596 redesignate any area existing as a state enterprise zone having
 597 an effective date on or before January 1, 2005, as of the
 598 effective date of this section and originally approved through a
 599 joint application from a county and municipality, or through an
 600 application from a county as defined in s. 125.011(1), shall be
 601 redesignated as a state enterprise zone upon completion and
 602 submittal to the office by the governing body for an enterprise
 603 zone of the following:

- 604 1. An updated zone profile for the enterprise zone based
 605 on the most recent census data that complies with s. 290.0055,
 606 except that pervasive poverty criteria may be set aside for
 607 rural enterprise zones.

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608 2. A resolution passed by the governing body for that
609 enterprise zone requesting redesignation and explaining the
610 reasons the conditions of the zone merit redesignation.

611 3. Measurable goals for the enterprise zone developed by
612 the enterprise zone development agency, which may be the goals
613 established in the enterprise zone's strategic plan.

614

615 The governing body may also submit a request for a boundary
616 change in an enterprise zone in the same application to the
617 office as long as the new area complies with the requirements of
618 s. 290.0055, except that pervasive poverty criteria may be set
619 aside for rural enterprise zones. ~~the creation of an enterprise~~
620 ~~zone development agency pursuant to s. 290.0056 and the~~
621 ~~completion of a strategic plan pursuant to s. 290.0057. Any area~~
622 ~~redesignated pursuant to this subsection, other than an area~~
623 ~~located in a county defined in s. 125.011(1), may be relocated~~
624 ~~or modified by the appropriate governmental bodies. Such~~
625 ~~relocation or modification shall be identified in the strategic~~
626 ~~plan and shall meet the requirements for designation as~~
627 ~~established by former s. 290.005. Any relocation or modification~~
628 ~~shall be submitted on or before June 1, 1996.~~

629 (b) In consultation with Enterprise Florida, Inc., the
630 office shall, based on the enterprise zone profile and the
631 grounds for redesignation expressed in the resolution, determine
632 whether the enterprise zone merits redesignation. The office may
633 also examine and consider the following:

634 1. Progress made, if any, in the enterprise zone's
635 strategic plan.

636 2. Use of enterprise zone incentives during the life of
637 the enterprise zone.

638
639 If the office determines that the enterprise zone merits
640 redesignation, the office shall notify the governing body in
641 writing of its approval of redesignation.

642 (c) If the enterprise zone is redesignated, the office
643 shall determine if the measurable goals submitted are
644 reasonable. If the office determines that the goals are
645 reasonable, the office shall notify the governing body in
646 writing that the goals have been approved. ~~The office shall~~
647 ~~place any area designated as a state enterprise zone pursuant to~~
648 ~~this subsection in the appropriate category established in~~
649 ~~subsection (3), and include such designations within the~~
650 ~~limitations on state enterprise zone designations set out in~~
651 ~~subsection (1).~~

652 (d)~~(e)~~ If the office denies redesignation of an enterprise
653 zone, the office shall notify the governing body in writing of
654 the denial. Any county or municipality having jurisdiction over
655 an area denied redesignation designated as a state enterprise
656 zone pursuant to this subsection, ~~other than a county defined by~~
657 ~~s. 125.011(1), may not apply for designation of that another~~
658 area for 1 year following the date of denial.

659 (5) Notwithstanding s. 290.0055, an area designated as a
660 federal empowerment zone or enterprise community pursuant to
661 Title XIII of the Omnibus Budget Reconciliation Act of 1993, the
662 Taxpayer Relief Act of 1997, or the 1999 Agricultural

663 Appropriations Act shall be designated a state enterprise zone
664 as follows:

665 (a) An area designated as an urban empowerment zone or
666 urban enterprise community pursuant to Title XIII of the Omnibus
667 Budget Reconciliation Act of 1993, ~~or~~ the Taxpayer Relief Act of
668 1997, or the 2000 Community Renewal Tax Relief Act shall be
669 redesignated ~~designated~~ a state enterprise zone by the office
670 upon completion of the requirements set out in paragraph (d),
671 except in the case of a county as defined in s. 125.011(1)
672 which, notwithstanding s. 290.0055, may incorporate and include
673 such designated urban empowerment zone or urban enterprise
674 community areas within the boundaries of its state enterprise
675 zones without any limitation as to size.

676 (b) An area designated as a rural empowerment zone or
677 rural enterprise community pursuant to Title XIII of the Omnibus
678 Budget Reconciliation Act of 1993 or the 1999 Agricultural
679 Appropriations Act shall be redesignated ~~designated~~ a state
680 rural enterprise zone by the office upon completion of the
681 requirements set out in paragraph (d) and may incorporate and
682 include such designated rural empowerment zone or rural
683 enterprise community within the boundaries of its state
684 enterprise zones without any limitation as to size.

685 (c) Any county or municipality having jurisdiction over an
686 area redesignated ~~designated~~ as a state enterprise zone pursuant
687 to this subsection, other than a county defined in s.
688 125.011(1), may not apply for designation of another area.

689 (d) Prior to redesignating ~~designating~~ such areas as state
690 enterprise zones, the office shall ensure that the governing

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691 body having jurisdiction over the zone submits the information
 692 required under paragraph (4)(a) for redesignation ~~strategic plan~~
 693 ~~required pursuant to 7 C.F.R. part 25 or 24 C.F.R. part 597 to~~
 694 ~~the office, and creates an enterprise zone development agency~~
 695 ~~pursuant to s. 290.0056.~~

696 ~~(e) The office shall place any area designated as a state~~
 697 ~~enterprise zone pursuant to this subsection in the appropriate~~
 698 ~~category established in subsection (3), and include such~~
 699 ~~designations within the limitations on state enterprise zone~~
 700 ~~designations set out in subsection (1).~~

701 (6)(a) The office, in consultation with Enterprise
 702 Florida, Inc., ~~and the interagency coordinating council,~~ may
 703 develop guidelines necessary for the approval of areas under
 704 this section by the director.

705 (b) Such guidelines shall provide for the measurement of
 706 pervasive poverty, unemployment, and general distress using the
 707 criteria outlined by s. 290.0058.

708 (c) Such guidelines shall provide for the evaluation of
 709 the strategic plan or measurable goals and local fiscal and
 710 regulatory incentives for effectiveness, including how the
 711 following key principles will be implemented by the governing
 712 body or bodies:

713 1. Economic opportunity, including job creation within the
 714 community and throughout the region, as well as entrepreneurial
 715 initiatives, small business expansion, and training for jobs
 716 that offer upward mobility.

717 2. Sustainable community development that advances the
 718 creation of livable and vibrant communities through

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719 comprehensive approaches that coordinate economic, physical,
720 community, and human development.

721 3. Community-based partnerships involving the
722 participation of all segments of the community.

723 4. Strategic vision for change that identifies how the
724 community will be revitalized. This vision should include
725 methods for building on community assets and coordinate a
726 response to community needs in a comprehensive fashion. This
727 vision should provide goals and performance benchmarks for
728 measuring progress and establish a framework for evaluating and
729 adjusting the strategic plan or measurable goals.

730 5. Local fiscal and regulatory incentives enacted pursuant
731 to s. 290.0057(1)(e). These incentives should induce economic
732 revitalization, including job creation and small business
733 expansion.

734 (d) Such guidelines may provide methods for evaluating the
735 prospects for new investment and economic development in the
736 area, including a review and evaluation of any previous state
737 enterprise zones located in the area.

738 (7) Upon approval by the director of a resolution
739 authorizing an area to be an enterprise zone pursuant to this
740 section, the office shall assign a unique identifying number to
741 that resolution. The office shall provide the Department of
742 Revenue and Enterprise Florida, Inc., with a copy of each
743 resolution approved, together with its identifying number.

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

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747 ~~funds and at least \$500,000 in federal community development~~
 748 ~~funds, which has less than 300 businesses located within the~~
 749 ~~boundaries of the enterprise zone, and which has been designated~~
 750 ~~by the United States Department of Agriculture as a "Champion~~
 751 ~~Community" shall be redesignated as a state enterprise zone upon~~
 752 ~~the creation of an enterprise zone development agency pursuant~~
 753 ~~to s. 290.0056 and the completion of a strategic plan pursuant~~
 754 ~~to s. 290.0057.~~

755 ~~(b) Such designation shall be in addition to the~~
 756 ~~limitations of state enterprise zone designation set out in~~
 757 ~~subsection (1).~~

758 ~~(9)(a) Before December 31, 2002, the governing body of a~~
 759 ~~county in which an enterprise zone designated pursuant to~~
 760 ~~paragraph (5)(b) is located may apply to the Office of Tourism,~~
 761 ~~Trade, and Economic Development to amend the boundaries of the~~
 762 ~~enterprise zone for the purpose of replacing areas not suitable~~
 763 ~~for development.~~

764 ~~(b) Before December 31, 2002, the governing body of a~~
 765 ~~county in which an enterprise zone designated pursuant to~~
 766 ~~subparagraph (3)(a)2. is located may apply to the Office of~~
 767 ~~Tourism, Trade, and Economic Development to amend the boundaries~~
 768 ~~of the enterprise zone for the purpose of replacing areas not~~
 769 ~~suitable for development.~~

770
 771 ~~The Office of Tourism, Trade, and Economic Development shall~~
 772 ~~approve the application if it does not increase the overall size~~
 773 ~~of the enterprise zone. Except that upon the request of the~~
 774 ~~governing body of a home rule charter county, or any county the~~

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775 ~~government of which has been consolidated with the government of~~
 776 ~~one or more municipalities in accordance with s. 9, Art. VIII of~~
 777 ~~the State Constitution of 1885, as preserved by s. 6(e), Art.~~
 778 ~~VIII of the State Constitution as revised in 1968 and~~
 779 ~~subsequently amended, the Office of Tourism, Trade, and Economic~~
 780 ~~Development may amend the boundaries of an area designated as an~~
 781 ~~enterprise zone upon the receipt of a resolution adopted by such~~
 782 ~~governing body describing the amended boundaries, so long as the~~
 783 ~~added area does not increase the overall size of the expanded~~
 784 ~~zone more than its original size or 20 square miles, whichever~~
 785 ~~is larger, and is consistent with the categories, criteria, and~~
 786 ~~limitations imposed by s. 290.0055.~~

787 ~~(10) Before December 31, 1999, any county as defined in s.~~
 788 ~~125.011(1) may create a satellite enterprise zone not exceeding~~
 789 ~~3 square miles in area outside of and, notwithstanding anything~~
 790 ~~contained in s. 290.0055(4) or elsewhere, in addition to the~~
 791 ~~previously designated 20 square miles of enterprise zones. The~~
 792 ~~Office of Tourism, Trade, and Economic Development shall amend~~
 793 ~~the boundaries of the areas previously designated by any such~~
 794 ~~county as enterprise zones upon the receipt of a resolution~~
 795 ~~adopted by such governing body describing the satellite~~
 796 ~~enterprise zone, as long as the additional area is consistent~~
 797 ~~with the categories, criteria, and limitations imposed by s.~~
 798 ~~290.0055, provided that the 20-square-mile limitation and the~~
 799 ~~requirements imposed by s. 290.0055(4)(d) do not apply to such~~
 800 ~~satellite enterprise zone.~~

801 ~~(11) Before December 31, 2004, the governing body or~~
 802 ~~governing bodies of a county or a municipality in a county~~

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803 ~~having a population of more than 235,000 but less than 260,000~~
 804 ~~and in which an enterprise zone is designated may apply to the~~
 805 ~~Office of Tourism, Trade, and Economic Development to change the~~
 806 ~~boundaries of the enterprise zone for the purpose of replacing~~
 807 ~~areas not suitable for development. The Office of Tourism,~~
 808 ~~Trade, and Economic Development shall approve the application~~
 809 ~~made pursuant to this subsection if the boundary change is~~
 810 ~~consistent with the categories, criteria, and limitations~~
 811 ~~imposed upon the establishment of such enterprise zone.~~

812 ~~(12) Notwithstanding any provisions in s. 290.0055~~
 813 ~~regarding the size of an enterprise zone, any county defined by~~
 814 ~~s. 125.011(1) may apply to the Office of Tourism, Trade, and~~
 815 ~~Economic Development by October 1, 2004, to expand the boundary~~
 816 ~~of an existing enterprise zone to include an additional 8.7~~
 817 ~~square miles. The area must also include areas to the north or~~
 818 ~~east of the northeasternmost section of an existing enterprise~~
 819 ~~zone. The expanded area may not include any area not described~~
 820 ~~in this subsection. The Office of Tourism, Trade, and Economic~~
 821 ~~Development shall approve an amendment to the boundary of an~~
 822 ~~enterprise zone under this subsection by January 1, 2005, if the~~
 823 ~~area proposed for addition to the enterprise zone is consistent~~
 824 ~~with the criteria and conditions imposed by s. 290.0055 upon the~~
 825 ~~establishment of enterprise zones, including the requirement~~
 826 ~~that the area suffer from pervasive poverty, unemployment, and~~
 827 ~~general distress.~~

828 ~~(13) Before November 30, 2004, any county as defined in s.~~
 829 ~~125.011 may apply to the Office of Tourism, Trade, and Economic~~
 830 ~~Development to change the boundaries of an existing enterprise~~

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831 ~~zone for the purpose of replacing an area of not more than 75~~
 832 ~~acres within the enterprise zone as of January 1, 2004, with an~~
 833 ~~area of the same number of acres outside the enterprise zone as~~
 834 ~~of January 1, 2004. The replacement area must be contiguous to~~
 835 ~~the existing enterprise zone and must be a part of a~~
 836 ~~revitalization area that has been targeted for assistance by the~~
 837 ~~county. The replacement area also must be contiguous to a zoo,~~
 838 ~~and the county must have previously completed a master plan for~~
 839 ~~development of the area. The Office of Tourism, Trade, and~~
 840 ~~Economic Development shall approve the amendment effective~~
 841 ~~January 1, 2005, if the enterprise zone remains consistent with~~
 842 ~~the criteria and conditions imposed by s. 290.0055 upon the~~
 843 ~~establishment of enterprise zones, including the requirement~~
 844 ~~that the area suffer from pervasive poverty, unemployment, and~~
 845 ~~general distress.~~

846 Section 8. Subsection (1) of section 290.0066, Florida
 847 Statutes, is amended to read:

848 290.0066 Revocation of enterprise zone designation.--

849 (1) The director may revoke the designation of an
 850 enterprise zone if the director determines that the governing
 851 body or bodies:

852 (a) Have failed to make progress in achieving the
 853 benchmarks set forth in the strategic plan or measurable goals;
 854 or

855 (b) Have not complied substantially with the strategic
 856 plan or measurable goals.

857 Section 9. Section 290.012, Florida Statutes, is amended
 858 to read:

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859 290.012 Transition.--Any enterprise zone having an
 860 effective date on or before January 1, 2005, in existence on the
 861 effective date of this section shall continue to exist until
 862 December 31, 2005 ~~1994~~, and shall cease to exist on that date.
 863 Any enterprise zone designated or redesignated on or after
 864 January 1, 2006 ~~1995~~, must be designated or redesignated ~~be~~
 865 ~~created~~ in accordance with the Florida Enterprise Zone Act ~~of~~
 866 ~~1994. Any such designation shall not be effective until July 1,~~
 867 ~~1995.~~

868 Section 10. Subsection (2) of section 290.014, Florida
 869 Statutes, is amended to read:

870 290.014 Annual reports on enterprise zones.--

871 (2) By March 1 of each year, the office shall submit an
 872 annual report to the Governor, the Speaker of the House of
 873 Representatives, and the President of the Senate. The report
 874 shall include the information provided by the Department of
 875 Revenue pursuant to subsection (1) and the information provided
 876 by enterprise zone development agencies pursuant to s. 290.0056.
 877 In addition, the report shall include an analysis of the
 878 activities and accomplishments of each enterprise zone, ~~and any~~
 879 ~~additional information prescribed pursuant to s. 290.015.~~

880 Section 11. Section 290.016, Florida Statutes, is amended
 881 to read:

882 290.016 Repeal.--Sections 290.001-290.014 are ~~290.001-~~
 883 ~~290.015~~ shall stand repealed on December 31, 2015 ~~2005~~.

884 Section 12. Subsection (2) of section 163.345, Florida
 885 Statutes, is amended to read:

886 163.345 Encouragement of private enterprise.--

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887 (2) In giving consideration to the objectives outlined in
888 subsection (1), the county or municipality shall consider making
889 available the incentives provided under the Florida Enterprise
890 Zone Act ~~of 1994~~ and chapter 420.

891 Section 13. Paragraph (c) of subsection (8) of section
892 166.231, Florida Statutes, is amended to read:

893 166.231 Municipalities; public service tax.--

894 (8)

895 (c) This subsection expires ~~shall expire and be void~~ on
896 the date specified in s. 290.016 for the expiration of the
897 Florida Enterprise Zone Act December 31, 2005, except that any
898 qualified business that ~~which~~ has satisfied the requirements of
899 this subsection before that date ~~prior to December 31, 2005~~,
900 shall be allowed the full benefit of the exemption allowed under
901 this subsection as if this subsection had not expired on that
902 date ~~December 31, 2005~~.

903 Section 14. Subsection (4) of section 193.077, Florida
904 Statutes, is amended to read:

905 193.077 Notice of new, rebuilt, or expanded property.--

906 (4) ~~The provisions of~~ This section expires ~~shall expire~~
907 ~~and be void~~ on the date specified in s. 290.016 for the
908 expiration of the Florida Enterprise Zone Act June 30, 2005.

909 Section 15. Paragraph (b) of subsection (5) of section
910 193.085, Florida Statutes, is amended to read:

911 193.085 Listing all property.--

912 (5)

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913 (b) ~~The provisions of~~ This subsection expires shall expire
 914 ~~and be void on~~ the date specified in s. 290.016 for the
 915 expiration of the Florida Enterprise Zone Act June 30, 2005.

916 Section 16. Paragraph (b) of subsection (4) of section
 917 195.073, Florida Statutes, is amended to read:

918 195.073 Classification of property.--All items required by
 919 law to be on the assessment rolls must receive a classification
 920 based upon the use of the property. The department shall
 921 promulgate uniform definitions for all classifications. The
 922 department may designate other subclassifications of property.
 923 No assessment roll may be approved by the department which does
 924 not show proper classifications.

925 (4)

926 (b) ~~The provisions of~~ This subsection expires shall expire
 927 ~~and be void on~~ the date specified in s. 290.016 for the
 928 expiration of the Florida Enterprise Zone Act June 30, 2005.

929 Section 17. Subsection (19) of section 196.012, Florida
 930 Statutes, is amended to read:

931 196.012 Definitions.--For the purpose of this chapter, the
 932 following terms are defined as follows, except where the context
 933 clearly indicates otherwise:

934 (19) "Enterprise zone" means an area designated as an
 935 enterprise zone pursuant to s. 290.0065. This subsection expires
 936 ~~shall stand repealed~~ on the date specified in s. 290.016 for the
 937 expiration of the Florida Enterprise Zone Act December 31, 2005.

938 Section 18. Subsection (7) of section 205.022, Florida
 939 Statutes, is amended to read:

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940 205.022 Definitions.--When used in this chapter, the
941 following terms and phrases shall have the meanings ascribed to
942 them in this section, except when the context clearly indicates
943 a different meaning:

944 (7) "Enterprise zone" means an area designated as an
945 enterprise zone pursuant to s. 290.0065. This subsection expires
946 ~~shall stand repealed~~ on the date specified in s. 290.016 for the
947 expiration of the Florida Enterprise Zone Act December 31, 2005.

948 Section 19. Subsection (6) of section 205.054, Florida
949 Statutes, is amended to read:

950 205.054 Occupational license tax; partial exemption for
951 engaging in business or occupation in enterprise zone.--

952 (6) This section expires ~~shall stand repealed~~ on the date
953 specified in s. 290.016 for the expiration of the Florida
954 Enterprise Zone Act December 31, 2005; and no license shall be
955 issued with the exemption authorized in this section for any
956 period beginning on or after that date January 1, 2006.

957 Section 20. Subsection (6) of section 212.02, Florida
958 Statutes, is amended to read:

959 212.02 Definitions.--The following terms and phrases when
960 used in this chapter have the meanings ascribed to them in this
961 section, except where the context clearly indicates a different
962 meaning:

963 (6) "Enterprise zone" means an area of the state
964 designated pursuant to s. 290.0065. This subsection expires
965 ~~shall expire and be void~~ on the date specified in s. 290.016 for
966 the expiration of the Florida Enterprise Zone Act December 31,
967 2005.

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968 Section 21. Paragraphs (g), (h), and (q) of subsection (5)
969 and paragraph (g) of subsection (15) of section 212.08, Florida
970 Statutes, are amended to read:

971 212.08 Sales, rental, use, consumption, distribution, and
972 storage tax; specified exemptions.--The sale at retail, the
973 rental, the use, the consumption, the distribution, and the
974 storage to be used or consumed in this state of the following
975 are hereby specifically exempt from the tax imposed by this
976 chapter.

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

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

980 1. Building materials used in the rehabilitation of real
981 property located in an enterprise zone shall be exempt from the
982 tax imposed by this chapter upon an affirmative showing to the
983 satisfaction of the department that the items have been used for
984 the rehabilitation of real property located in an enterprise
985 zone. Except as provided in subparagraph 2., this exemption
986 inures to the owner, lessee, or lessor of the rehabilitated real
987 property located in an enterprise zone only through a refund of
988 previously paid taxes. To receive a refund pursuant to this
989 paragraph, the owner, lessee, or lessor of the rehabilitated
990 real property located in an enterprise zone must file an
991 application under oath with the governing body or enterprise
992 zone development agency having jurisdiction over the enterprise
993 zone where the business is located, as applicable, which
994 includes:

995 a. The name and address of the person claiming the refund.

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

999 c. A description of the improvements made to accomplish
1000 the rehabilitation of the real property.

1001 d. A copy of the building permit issued for the
1002 rehabilitation of the real property.

1003 e. A sworn statement, under the penalty of perjury, from
1004 the general contractor licensed in this state with whom the
1005 applicant contracted to make the improvements necessary to
1006 accomplish the rehabilitation of the real property, which
1007 statement lists the building materials used in the
1008 rehabilitation of the real property, the actual cost of the
1009 building materials, and the amount of sales tax paid in this
1010 state on the building materials. In the event that a general
1011 contractor has not been used, the applicant shall provide this
1012 information in a sworn statement, under the penalty of perjury.
1013 Copies of the invoices which evidence the purchase of the
1014 building materials used in such rehabilitation and the payment
1015 of sales tax on the building materials shall be attached to the
1016 sworn statement provided by the general contractor or by the
1017 applicant. Unless the actual cost of building materials used in
1018 the rehabilitation of real property and the payment of sales
1019 taxes due thereon is documented by a general contractor or by
1020 the applicant in this manner, the cost of such building
1021 materials shall be an amount equal to 40 percent of the increase
1022 in assessed value for ad valorem tax purposes.

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1023 f. The identifying number assigned pursuant to s. 290.0065
1024 to the enterprise zone in which the rehabilitated real property
1025 is located.

1026 g. A certification by the local building code inspector
1027 that the improvements necessary to accomplish the rehabilitation
1028 of the real property are substantially completed.

1029 h. Whether the business is a small business as defined by
1030 s. 288.703(1).

1031 i. If applicable, the name and address of each permanent
1032 employee of the business, including, for each employee who is a
1033 resident of an enterprise zone, the identifying number assigned
1034 pursuant to s. 290.0065 to the enterprise zone in which the
1035 employee resides.

1036 2. This exemption inures to a city, county, other
1037 governmental agency, or nonprofit community-based organization
1038 through a refund of previously paid taxes if the building
1039 materials used in the rehabilitation of real property located in
1040 an enterprise zone are paid for from the funds of a community
1041 development block grant, State Housing Initiatives Partnership
1042 Program, or similar grant or loan program. To receive a refund
1043 pursuant to this paragraph, a city, county, other governmental
1044 agency, or nonprofit community-based organization must file an
1045 application which includes the same information required to be
1046 provided in subparagraph 1. by an owner, lessee, or lessor of
1047 rehabilitated real property. In addition, the application must
1048 include a sworn statement signed by the chief executive officer
1049 of the city, county, other governmental agency, or nonprofit
1050 community-based organization seeking a refund which states that

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1051 the building materials for which a refund is sought were paid
 1052 for from the funds of a community development block grant, State
 1053 Housing Initiatives Partnership Program, or similar grant or
 1054 loan program.

1055 3. Within 10 working days after receipt of an application,
 1056 the governing body or enterprise zone development agency shall
 1057 review the application to determine if it contains all the
 1058 information required pursuant to subparagraph 1. or subparagraph
 1059 2. and meets the criteria set out in this paragraph. The
 1060 governing body or agency shall certify all applications that
 1061 contain the information required pursuant to subparagraph 1. or
 1062 subparagraph 2. and meet the criteria set out in this paragraph
 1063 as eligible to receive a refund. If applicable, the governing
 1064 body or agency shall also certify if 20 percent of the employees
 1065 of the business are residents of an enterprise zone, excluding
 1066 temporary and part-time employees. The certification shall be in
 1067 writing, and a copy of the certification shall be transmitted to
 1068 the executive director of the Department of Revenue. The
 1069 applicant shall be responsible for forwarding a certified
 1070 application to the department within the time specified in
 1071 subparagraph 4.

1072 4. An application for a refund pursuant to this paragraph
 1073 must be submitted to the department within 6 months after the
 1074 rehabilitation of the property is deemed to be substantially
 1075 completed by the local building code inspector or by September 1
 1076 ~~within 90 days~~ after the rehabilitated property is first subject
 1077 to assessment.

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1078 5. The provisions of s. 212.095 do not apply to any refund
 1079 application made pursuant to this paragraph. ~~No more than one~~
 1080 ~~exemption through a refund of previously paid taxes for the~~
 1081 ~~rehabilitation of real property shall be permitted for any one~~
 1082 ~~parcel of real property.~~ No refund shall be granted pursuant to
 1083 this paragraph unless the amount to be refunded exceeds \$500. No
 1084 refund granted pursuant to this paragraph shall exceed the
 1085 lesser of 97 percent of the Florida sales or use tax paid on the
 1086 cost of the building materials used in the rehabilitation of the
 1087 real property as determined pursuant to sub-subparagraph 1.e. or
 1088 \$5,000, or, if no less than 20 percent of the employees of the
 1089 business are residents of an enterprise zone, excluding
 1090 temporary and part-time employees, the amount of refund granted
 1091 pursuant to this paragraph shall not exceed the lesser of 97
 1092 percent of the sales tax paid on the cost of such building
 1093 materials or \$10,000. A refund approved pursuant to this
 1094 paragraph shall be made within 30 days of formal approval by the
 1095 department of the application for the refund.

1096 6. The department shall adopt rules governing the manner
 1097 and form of refund applications and may establish guidelines as
 1098 to the requisites for an affirmative showing of qualification
 1099 for exemption under this paragraph.

1100 7. The department shall deduct an amount equal to 10
 1101 percent of each refund granted under the provisions of this
 1102 paragraph from the amount transferred into the Local Government
 1103 Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20
 1104 for the county area in which the rehabilitated real property is

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1105 | located and shall transfer that amount to the General Revenue
1106 | Fund.

1107 | 8. For the purposes of the exemption provided in this
1108 | paragraph:

1109 | a. "Building materials" means tangible personal property
1110 | which becomes a component part of improvements to real property.

1111 | b. "Real property" has the same meaning as provided in s.
1112 | 192.001(12).

1113 | c. "Rehabilitation of real property" means the
1114 | reconstruction, renovation, restoration, rehabilitation,
1115 | construction, or expansion of improvements to real property.

1116 | d. "Substantially completed" has the same meaning as
1117 | provided in s. 192.042(1).

1118 | 9. ~~The provisions of This paragraph expires shall expire~~
1119 | ~~and be void on the date specified in s. 290.016 for the~~
1120 | ~~expiration of the Florida Enterprise Zone Act December 31, 2005.~~

1121 | (h) Business property used in an enterprise zone.--

1122 | 1. Business property purchased for use by businesses
1123 | located in an enterprise zone which is subsequently used in an
1124 | enterprise zone shall be exempt from the tax imposed by this
1125 | chapter. This exemption inures to the business only through a
1126 | refund of previously paid taxes. A refund shall be authorized
1127 | upon an affirmative showing by the taxpayer to the satisfaction
1128 | of the department that the requirements of this paragraph have
1129 | been met.

1130 | 2. To receive a refund, the business must file under oath
1131 | with the governing body or enterprise zone development agency

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1132 | having jurisdiction over the enterprise zone where the business
 1133 | is located, as applicable, an application which includes:
 1134 | a. The name and address of the business claiming the
 1135 | refund.
 1136 | b. The identifying number assigned pursuant to s. 290.0065
 1137 | to the enterprise zone in which the business is located.
 1138 | c. A specific description of the property for which a
 1139 | refund is sought, including its serial number or other permanent
 1140 | identification number.
 1141 | d. The location of the property.
 1142 | e. The sales invoice or other proof of purchase of the
 1143 | property, showing the amount of sales tax paid, the date of
 1144 | purchase, and the name and address of the sales tax dealer from
 1145 | whom the property was purchased.
 1146 | f. Whether the business is a small business as defined by
 1147 | s. 288.703(1).
 1148 | g. If applicable, the name and address of each permanent
 1149 | employee of the business, including, for each employee who is a
 1150 | resident of an enterprise zone, the identifying number assigned
 1151 | pursuant to s. 290.0065 to the enterprise zone in which the
 1152 | employee resides.
 1153 | 3. Within 10 working days after receipt of an application,
 1154 | the governing body or enterprise zone development agency shall
 1155 | review the application to determine if it contains all the
 1156 | information required pursuant to subparagraph 2. and meets the
 1157 | criteria set out in this paragraph. The governing body or agency
 1158 | shall certify all applications that contain the information
 1159 | required pursuant to subparagraph 2. and meet the criteria set

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1160 out in this paragraph as eligible to receive a refund. If
 1161 applicable, the governing body or agency shall also certify if
 1162 20 percent of the employees of the business are residents of an
 1163 enterprise zone, excluding temporary and part-time employees.
 1164 The certification shall be in writing, and a copy of the
 1165 certification shall be transmitted to the executive director of
 1166 the Department of Revenue. The business shall be responsible for
 1167 forwarding a certified application to the department within the
 1168 time specified in subparagraph 4.

1169 4. An application for a refund pursuant to this paragraph
 1170 must be submitted to the department within 6 months after the
 1171 tax is due on the business property that is purchased.

1172 5. The provisions of s. 212.095 do not apply to any refund
 1173 application made pursuant to this paragraph. The amount refunded
 1174 on purchases of business property under this paragraph shall be
 1175 the lesser of 97 percent of the sales tax paid on such business
 1176 property or \$5,000, or, if no less than 20 percent of the
 1177 employees of the business are residents of an enterprise zone,
 1178 excluding temporary and part-time employees, the amount refunded
 1179 on purchases of business property under this paragraph shall be
 1180 the lesser of 97 percent of the sales tax paid on such business
 1181 property or \$10,000. A refund approved pursuant to this
 1182 paragraph shall be made within 30 days of formal approval by the
 1183 department of the application for the refund. No refund shall be
 1184 granted under this paragraph unless the amount to be refunded
 1185 exceeds \$100 in sales tax paid on purchases made within a 60-day
 1186 time period.

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1187 6. The department shall adopt rules governing the manner
1188 and form of refund applications and may establish guidelines as
1189 to the requisites for an affirmative showing of qualification
1190 for exemption under this paragraph.

1191 7. If the department determines that the business property
1192 is used outside an enterprise zone within 3 years from the date
1193 of purchase, the amount of taxes refunded to the business
1194 purchasing such business property shall immediately be due and
1195 payable to the department by the business, together with the
1196 appropriate interest and penalty, computed from the date of
1197 purchase, in the manner provided by this chapter.

1198 Notwithstanding this subparagraph, business property used
1199 exclusively in:

- 1200 a. Licensed commercial fishing vessels,
- 1201 b. Fishing guide boats, or
- 1202 c. Ecotourism guide boats

1203
1204 that leave and return to a fixed location within an area
1205 designated under s. 370.28 are eligible for the exemption
1206 provided under this paragraph if all requirements of this
1207 paragraph are met. Such vessels and boats must be owned by a
1208 business that is eligible to receive the exemption provided
1209 under this paragraph. This exemption does not apply to the
1210 purchase of a vessel or boat.

1211 8. The department shall deduct an amount equal to 10
1212 percent of each refund granted under the provisions of this
1213 paragraph from the amount transferred into the Local Government
1214 Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20

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1215 | for the county area in which the business property is located
1216 | and shall transfer that amount to the General Revenue Fund.

1217 | 9. For the purposes of this exemption, "business property"
1218 | means new or used property defined as "recovery property" in s.
1219 | 168(c) of the Internal Revenue Code of 1954, as amended, except:

1220 | a. Property classified as 3-year property under s.
1221 | 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;

1222 | b. Industrial machinery and equipment as defined in sub-
1223 | subparagraph (b)6.a. and eligible for exemption under paragraph
1224 | (b);

1225 | c. Building materials as defined in sub-subparagraph
1226 | (g)8.a.; and

1227 | d. Business property having a sales price of under \$5,000
1228 | per unit.

1229 | 10. ~~The provisions of~~ This paragraph expires ~~shall expire~~
1230 | ~~and be void on the date specified in s. 290.016 for the~~
1231 | expiration of the Florida Enterprise Zone Act December 31, 2005.

1232 | (q) Community contribution tax credit for donations.--

1233 | 1. Authorization.--Beginning July 1, 2001, persons who are
1234 | registered with the department under s. 212.18 to collect or
1235 | remit sales or use tax and who make donations to eligible
1236 | sponsors are eligible for tax credits against their state sales
1237 | and use tax liabilities as provided in this paragraph:

1238 | a. The credit shall be computed as 50 percent of the
1239 | person's approved annual community contribution;

1240 | b. The credit shall be granted as a refund against state
1241 | sales and use taxes reported on returns and remitted in the 12
1242 | months preceding the date of application to the department for

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1243 | the credit as required in sub-subparagraph 3.c. If the annual
 1244 | credit is not fully used through such refund because of
 1245 | insufficient tax payments during the applicable 12-month period,
 1246 | the unused amount may be included in an application for a refund
 1247 | made pursuant to sub-subparagraph 3.c. in subsequent years
 1248 | against the total tax payments made for such year. Carryover
 1249 | credits may be applied for a 3-year period without regard to any
 1250 | time limitation that would otherwise apply under s. 215.26;

1251 | c. No person shall receive more than \$200,000 in annual
 1252 | tax credits for all approved community contributions made in any
 1253 | one year;

1254 | d. All proposals for the granting of the tax credit shall
 1255 | require the prior approval of the Office of Tourism, Trade, and
 1256 | Economic Development;

1257 | e. The total amount of tax credits which may be granted
 1258 | for all programs approved under this paragraph, s. 220.183, and
 1259 | s. 624.5105 is \$10 million annually; and

1260 | f. A person who is eligible to receive the credit provided
 1261 | for in this paragraph, s. 220.183, or s. 624.5105 may receive
 1262 | the credit only under the one section of the person's choice.

1263 | 2. Eligibility requirements.--

1264 | a. A community contribution by a person must be in the
 1265 | following form:

1266 | (I) Cash or other liquid assets;

1267 | (II) Real property;

1268 | (III) Goods or inventory; or

1269 | (IV) Other physical resources as identified by the Office
 1270 | of Tourism, Trade, and Economic Development.

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1271 b. All community contributions must be reserved
 1272 exclusively for use in a project. As used in this sub-
 1273 subparagraph, the term "project" means any activity undertaken
 1274 by an eligible sponsor which is designed to construct, improve,
 1275 or substantially rehabilitate housing that is affordable to low-
 1276 income or very-low-income households as defined in s.
 1277 420.9071(19) and (28); designed to provide commercial,
 1278 industrial, or public resources and facilities; or designed to
 1279 improve entrepreneurial and job-development opportunities for
 1280 low-income persons. A project may be the investment necessary to
 1281 increase access to high-speed broadband capability in rural
 1282 communities with enterprise zones, including projects that
 1283 result in improvements to communications assets that are owned
 1284 by a business. A project may include the provision of museum
 1285 educational programs and materials that are directly related to
 1286 any project approved between January 1, 1996, and December 31,
 1287 1999, and located in an enterprise zone designated pursuant to
 1288 s. 290.0065 ~~as referenced in s. 290.00675~~. This paragraph does
 1289 not preclude projects that propose to construct or rehabilitate
 1290 housing for low-income or very-low-income households on
 1291 scattered sites. The Office of Tourism, Trade, and Economic
 1292 Development may reserve up to 50 percent of the available annual
 1293 tax credits for housing for very-low-income households pursuant
 1294 to s. 420.9071(28) for the first 6 months of the fiscal year.
 1295 With respect to housing, contributions may be used to pay the
 1296 following eligible low-income and very-low-income housing-
 1297 related activities:

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- 1298 (I) Project development impact and management fees for
- 1299 low-income or very-low-income housing projects;
- 1300 (II) Down payment and closing costs for eligible persons,
- 1301 as defined in s. 420.9071(19) and (28);
- 1302 (III) Administrative costs, including housing counseling
- 1303 and marketing fees, not to exceed 10 percent of the community
- 1304 contribution, directly related to low-income or very-low-income
- 1305 projects; and
- 1306 (IV) Removal of liens recorded against residential
- 1307 property by municipal, county, or special district local
- 1308 governments when satisfaction of the lien is a necessary
- 1309 precedent to the transfer of the property to an eligible person,
- 1310 as defined in s. 420.9071(19) and (28), for the purpose of
- 1311 promoting home ownership. Contributions for lien removal must be
- 1312 received from a nonrelated third party.
- 1313 c. The project must be undertaken by an "eligible
- 1314 sponsor," which includes:
- 1315 (I) A community action program;
- 1316 (II) A nonprofit community-based development organization
- 1317 whose mission is the provision of housing for low-income or
- 1318 very-low-income households or increasing entrepreneurial and
- 1319 job-development opportunities for low-income persons;
- 1320 (III) A neighborhood housing services corporation;
- 1321 (IV) A local housing authority created under chapter 421;
- 1322 (V) A community redevelopment agency created under s.
- 1323 163.356;
- 1324 (VI) The Florida Industrial Development Corporation;

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- 1325 (VII) A historic preservation district agency or
- 1326 organization;
- 1327 (VIII) A regional workforce board;
- 1328 (IX) A direct-support organization as provided in s.
- 1329 1009.983;
- 1330 (X) An enterprise zone development agency created under s.
- 1331 290.0056;
- 1332 (XI) A community-based organization incorporated under
- 1333 chapter 617 which is recognized as educational, charitable, or
- 1334 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
- 1335 and whose bylaws and articles of incorporation include
- 1336 affordable housing, economic development, or community
- 1337 development as the primary mission of the corporation;
- 1338 (XII) Units of local government;
- 1339 (XIII) Units of state government; or
- 1340 (XIV) Any other agency that the Office of Tourism, Trade,
- 1341 and Economic Development designates by rule.

1342
1343 In no event may a contributing person have a financial interest
1344 in the eligible sponsor.

1345 d. The project must be located in an area designated an
1346 enterprise zone or a Front Porch Florida Community pursuant to
1347 s. 20.18(6), unless the project increases access to high-speed
1348 broadband capability for rural communities with enterprise zones
1349 but is physically located outside the designated rural zone
1350 boundaries. Any project designed to construct or rehabilitate
1351 housing for low-income or very-low-income households as defined

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1352 | in s. 420.0971(19) and (28) is exempt from the area requirement
1353 | of this sub-subparagraph.

1354 | 3. Application requirements.--

1355 | a. Any eligible sponsor seeking to participate in this
1356 | program must submit a proposal to the Office of Tourism, Trade,
1357 | and Economic Development which sets forth the name of the
1358 | sponsor, a description of the project, and the area in which the
1359 | project is located, together with such supporting information as
1360 | is prescribed by rule. The proposal must also contain a
1361 | resolution from the local governmental unit in which the project
1362 | is located certifying that the project is consistent with local
1363 | plans and regulations.

1364 | b. Any person seeking to participate in this program must
1365 | submit an application for tax credit to the Office of Tourism,
1366 | Trade, and Economic Development which sets forth the name of the
1367 | sponsor, a description of the project, and the type, value, and
1368 | purpose of the contribution. The sponsor shall verify the terms
1369 | of the application and indicate its receipt of the contribution,
1370 | which verification must be in writing and accompany the
1371 | application for tax credit. The person must submit a separate
1372 | tax credit application to the office for each individual
1373 | contribution that it makes to each individual project.

1374 | c. Any person who has received notification from the
1375 | Office of Tourism, Trade, and Economic Development that a tax
1376 | credit has been approved must apply to the department to receive
1377 | the refund. Application must be made on the form prescribed for
1378 | claiming refunds of sales and use taxes and be accompanied by a
1379 | copy of the notification. A person may submit only one

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1380 application for refund to the department within any 12-month
1381 period.

1382 4. Administration.--

1383 a. The Office of Tourism, Trade, and Economic Development
1384 may adopt rules pursuant to ss. 120.536(1) and 120.54 necessary
1385 to administer this paragraph, including rules for the approval
1386 or disapproval of proposals by a person.

1387 b. The decision of the Office of Tourism, Trade, and
1388 Economic Development must be in writing, and, if approved, the
1389 notification shall state the maximum credit allowable to the
1390 person. Upon approval, the office shall transmit a copy of the
1391 decision to the Department of Revenue.

1392 c. The Office of Tourism, Trade, and Economic Development
1393 shall periodically monitor all projects in a manner consistent
1394 with available resources to ensure that resources are used in
1395 accordance with this paragraph; however, each project must be
1396 reviewed at least once every 2 years.

1397 d. The Office of Tourism, Trade, and Economic Development
1398 shall, in consultation with the Department of Community Affairs,
1399 the Florida Housing Finance Corporation, and the statewide and
1400 regional housing and financial intermediaries, market the
1401 availability of the community contribution tax credit program to
1402 community-based organizations.

1403 5. Expiration.--This paragraph expires June 30, 2005;
1404 however, any accrued credit carryover that is unused on that
1405 date may be used until the expiration of the 3-year carryover
1406 period for such credit.

1407 (15) ELECTRICAL ENERGY USED IN AN ENTERPRISE ZONE.--

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1408 (g) This subsection expires ~~shall expire and be void~~ on
 1409 the date specified in s. 290.016 for the expiration of the
 1410 Florida Enterprise Zone Act ~~December 31, 2005~~, except that:

- 1411 1. Paragraph (d) shall not expire; and
- 1412 2. Any qualified business which has been granted an
- 1413 exemption under this subsection prior to that date shall be
- 1414 allowed the full benefit of this exemption as if this subsection
- 1415 had not expired on that date.

1416 Section 22. Subsections (1), (2), (6), (10), (11), and
 1417 (12) of section 212.096, Florida Statutes, are amended to read:

1418 212.096 Sales, rental, storage, use tax; enterprise zone
 1419 jobs credit against sales tax.--

1420 (1) For the purposes of the credit provided in this
 1421 section:

1422 (a) "Eligible business" means any sole proprietorship,
 1423 firm, partnership, corporation, bank, savings association,
 1424 estate, trust, business trust, receiver, syndicate, or other
 1425 group or combination, or successor business, located in an
 1426 enterprise zone. The business must demonstrate to the department
 1427 that the total number of full-time jobs defined under paragraph
 1428 (d) has increased from the average of the previous 12 months. ~~A~~
 1429 ~~business that created a minimum of five new full-time jobs in an~~
 1430 ~~enterprise zone between July 1, 2000, and December 31, 2001, is~~
 1431 ~~also an eligible business for purposes of the credit provided~~
 1432 ~~beginning January 1, 2002.~~ An eligible business does not include
 1433 any business which has claimed the credit permitted under s.
 1434 220.181 for any new business employee first beginning employment
 1435 with the business after July 1, 1995.

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1436 (b) "Month" means either a calendar month or the time
1437 period from any day of any month to the corresponding day of the
1438 next succeeding month or, if there is no corresponding day in
1439 the next succeeding month, the last day of the succeeding month.

1440 (c) "New employee" means a person residing in an
1441 enterprise zone or a participant in the welfare transition
1442 program who begins employment with an eligible business after
1443 July 1, 1995, and who has not been previously employed full time
1444 within the preceding 12 months by the eligible business, or a
1445 successor eligible business, claiming the credit allowed by this
1446 section.

1447 (d) "Job ~~Jobs~~" means a full-time position ~~positions~~, as
1448 consistent with terms used by the Agency for Workforce
1449 Innovation and the United States Department of Labor for
1450 purposes of unemployment compensation tax administration and
1451 employment estimation resulting directly from a business
1452 operation in this state. This term ~~These terms~~ may not include a
1453 temporary construction job ~~jobs~~ involved with the construction
1454 of facilities or any job that has ~~jobs that have~~ previously been
1455 included in any application for tax credits under s. 220.181(1).
1456 The term "~~jobs~~" also includes employment of an employee leased
1457 from an employee leasing company licensed under chapter 468 if
1458 such employee has been continuously leased to the employer for
1459 an average of at least 36 hours per week for more than 6 months.

1460 (e) "New job has been created" means that the total number
1461 of full-time jobs has increased in an enterprise zone from the
1462 average of the previous 12 months, as demonstrated to the
1463 department by a business located in the enterprise zone.

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1464
1465 A person shall be deemed to be employed if the person performs
1466 duties in connection with the operations of the business on a
1467 regular, full-time basis, provided the person is performing such
1468 duties for an average of at least 36 hours per week each month.
1469 The person must be performing such duties at a business site
1470 located in the enterprise zone.

1471 (2)(a) ~~It is the legislative intent to encourage the~~
1472 ~~provision of meaningful employment opportunities which will~~
1473 ~~improve the quality of life of those employed and to encourage~~
1474 ~~economic expansion of enterprise zones and the state. Therefore,~~
1475 ~~beginning January 1, 2002,~~ Upon an affirmative showing by an
1476 eligible business to the satisfaction of the department that the
1477 requirements of this section have been met, the business shall
1478 be allowed a credit against the tax remitted under this chapter.

1479 (b) The credit shall be computed as 20 percent of the
1480 actual monthly wages paid in this state to each new employee
1481 hired when a new job has been created, unless the business is
1482 located within a rural enterprise zone pursuant to s.
1483 290.004(6)~~(8)~~, in which case the credit shall be 30 percent of
1484 the actual monthly wages paid. If no less than 20 percent of the
1485 employees of the business are residents of an enterprise zone,
1486 excluding temporary and part-time employees, the credit shall be
1487 computed as 30 percent of the actual monthly wages paid in this
1488 state to each new employee hired when a new job has been
1489 created, unless the business is located within a rural
1490 enterprise zone, in which case the credit shall be 45 percent of
1491 the actual monthly wages paid. If the new employee hired when a

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1492 new job is created is a participant in the welfare transition
 1493 program, the following credit shall be a percent of the actual
 1494 monthly wages paid: 40 percent for \$4 above the hourly federal
 1495 minimum wage rate; 41 percent for \$5 above the hourly federal
 1496 minimum wage rate; 42 percent for \$6 above the hourly federal
 1497 minimum wage rate; 43 percent for \$7 above the hourly federal
 1498 minimum wage rate; and 44 percent for \$8 above the hourly
 1499 federal minimum wage rate. For purposes of this paragraph,
 1500 monthly wages shall be computed as one-twelfth of the expected
 1501 annual wages paid to such employee. The amount paid as wages to
 1502 a new employee is the compensation paid to such employee that is
 1503 subject to unemployment tax. The credit shall be allowed for up
 1504 to 24 consecutive months, beginning with the first tax return
 1505 due pursuant to s. 212.11 after approval by the department.

1506 (6) The credit provided in this section does not apply:

1507 (a) For any new employee who is an owner, partner, or
 1508 majority stockholder of an eligible business.

1509 (b) For any new employee who is employed for any period
 1510 less than 3 ~~calendar~~ months.

1511 ~~(10) It shall be the responsibility of each business to~~
 1512 ~~affirmatively demonstrate to the satisfaction of the department~~
 1513 ~~that it meets the requirements of this section.~~

1514 (10)~~(11)~~ Any person who fraudulently claims this credit is
 1515 liable for repayment of the credit plus a mandatory penalty of
 1516 100 percent of the credit plus interest at the rate provided in
 1517 this chapter, and such person is guilty of a misdemeanor of the
 1518 second degree, punishable as provided in s. 775.082 or s.
 1519 775.083.

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1520 (11)~~(12)~~ ~~The provisions of~~ This section, except for
 1521 subsection (10)~~(11)~~, expires on the date specified in s. 290.016
 1522 for the expiration of the Florida Enterprise Zone Act ~~expire~~
 1523 ~~December 31, 2005.~~

1524 Section 23. Paragraph (c) of subsection (6) and paragraph
 1525 (c) of subsection (7) of section 220.02, Florida Statutes, are
 1526 amended to read:

1527 220.02 Legislative intent.--

1528 (6)

1529 (c) ~~The provisions of~~ This subsection expires on the date
 1530 specified in s. 290.016 for the expiration of the Florida
 1531 Enterprise Zone Act ~~shall expire and be void on June 30, 2005.~~

1532 (7)

1533 (c) ~~The provisions of~~ This subsection expires on the date
 1534 specified in s. 290.016 for the expiration of the Florida
 1535 Enterprise Zone Act ~~shall expire and be void on June 30, 2005.~~

1536 Section 24. Paragraphs (a), (c), (d), (i), (j), (k), (o),
 1537 (p), (q), (t), (u), and (gg) of subsection (1) of section
 1538 220.03, Florida Statutes, are amended to read:

1539 220.03 Definitions.--

1540 (1) SPECIFIC TERMS.--When used in this code, and when not
 1541 otherwise distinctly expressed or manifestly incompatible with
 1542 the intent thereof, the following terms shall have the following
 1543 meanings:

1544 (a) "Ad valorem taxes paid" means 96 percent of property
 1545 taxes levied for operating purposes and does not include
 1546 interest, penalties, or discounts foregone. In addition, the
 1547 term "ad valorem taxes paid," for purposes of the credit in s.

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1548 220.182, means the ad valorem tax paid on new or additional real
 1549 or personal property acquired to establish a new business or
 1550 facilitate a business expansion, including pollution and waste
 1551 control facilities, or any part thereof, and including one or
 1552 more buildings or other structures, machinery, fixtures, and
 1553 equipment. ~~The provisions of This paragraph expires on the date~~
 1554 specified in s. 290.016 for the expiration of the Florida
 1555 Enterprise Zone Act shall expire and be void on June 30, 2005.

1556 (c) "Business" or "business firm" means any business
 1557 entity authorized to do business in this state as defined in
 1558 paragraph (e), and any bank or savings and loan association as
 1559 defined in s. 220.62, subject to the tax imposed by the
 1560 provisions of this chapter. ~~The provisions of This paragraph~~
 1561 expires on the date specified in s. 290.016 for the expiration
 1562 of the Florida Enterprise Zone Act shall expire and be void on
 1563 June 30, 2005.

1564 (d) "Community contribution" means the grant by a business
 1565 firm of any of the following items:
 1566 1. Cash or other liquid assets.
 1567 2. Real property.
 1568 3. Goods or inventory.
 1569 4. Other physical resources as identified by the
 1570 department.

1571
 1572 ~~The provisions of This paragraph expires on the date specified~~
 1573 in s. 290.016 for the expiration of the Florida Enterprise Zone
 1574 Act shall expire and be void on June 30, 2005.

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1575 (i) "Emergency," as used in s. 220.02 and in paragraph (u)
 1576 of this subsection, means occurrence of widespread or severe
 1577 damage, injury, or loss of life or property proclaimed pursuant
 1578 to s. 14.022 or declared pursuant to s. 252.36. ~~The provisions~~
 1579 ~~of This paragraph expires on the date specified in s. 290.016~~
 1580 for the expiration of the Florida Enterprise Zone Act shall
 1581 ~~expire and be void on June 30, 2005.~~

1582 (j) "Enterprise zone" means an area in the state
 1583 designated pursuant to s. 290.0065. ~~The provisions of This~~
 1584 ~~paragraph expires on the date specified in s. 290.016 for the~~
 1585 expiration of the Florida Enterprise Zone Act shall expire and
 1586 ~~be void on June 30, 2005.~~

1587 (k) "Expansion of an existing business," for the purposes
 1588 of the enterprise zone property tax credit, means any business
 1589 entity authorized to do business in this state as defined in
 1590 paragraph (e), and any bank or savings and loan association as
 1591 defined in s. 220.62, subject to the tax imposed by the
 1592 provisions of this chapter, located in an enterprise zone, which
 1593 expands by or through additions to real and personal property
 1594 and which establishes five or more new jobs to employ five or
 1595 more additional full-time employees at such location. ~~The~~
 1596 ~~provisions of This paragraph expires on the date specified in s.~~
 1597 290.016 for the expiration of the Florida Enterprise Zone Act
 1598 ~~shall expire and be void on June 30, 2005.~~

1599 (o) "Local government" means any county or incorporated
 1600 municipality in the state. ~~The provisions of This paragraph~~
 1601 expires on the date specified in s. 290.016 for the expiration

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1602 of the Florida Enterprise Zone Act ~~shall expire and be void on~~
1603 ~~June 30, 2005.~~

1604 (p) "New business," for the purposes of the enterprise
1605 zone property tax credit, means any business entity authorized
1606 to do business in this state as defined in paragraph (e), or any
1607 bank or savings and loan association as defined in s. 220.62,
1608 subject to the tax imposed by the provisions of this chapter,
1609 first beginning operations on a site located in an enterprise
1610 zone and clearly separate from any other commercial or
1611 industrial operations owned by the same entity, bank, or savings
1612 and loan association and which establishes five or more new jobs
1613 to employ five or more additional full-time employees at such
1614 location. ~~The provisions of~~ This paragraph expires on the date
1615 specified in s. 290.016 for the expiration of the Florida
1616 Enterprise Zone Act ~~shall expire and be void on June 30, 2005.~~

1617 (q) "New employee," for the purposes of the enterprise
1618 zone jobs credit, means a person residing in an enterprise zone
1619 or a participant in the welfare transition program who is
1620 employed at a business located in an enterprise zone who begins
1621 employment in the operations of the business after July 1, 1995,
1622 and who has not been previously employed full time within the
1623 preceding 12 months by the business or a successor business
1624 claiming the credit pursuant to s. 220.181. A person shall be
1625 deemed to be employed by such a business if the person performs
1626 duties in connection with the operations of the business on a
1627 full-time basis, provided she or he is performing such duties
1628 for an average of at least 36 hours per week each month. The
1629 person must be performing such duties at a business site located

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1630 in an enterprise zone. ~~The provisions of~~ This paragraph expires
 1631 on the date specified in s. 290.016 for the expiration of the
 1632 Florida Enterprise Zone Act shall expire and be void on June 30,
 1633 2005.

1634 (t) "Project" means any activity undertaken by an eligible
 1635 sponsor, as defined in s. 220.183(2)(c), which is designed to
 1636 construct, improve, or substantially rehabilitate housing that
 1637 is affordable to low-income or very-low-income households as
 1638 defined in s. 420.9071(19) and (28); designed to provide
 1639 commercial, industrial, or public resources and facilities; or
 1640 designed to improve entrepreneurial and job-development
 1641 opportunities for low-income persons. A project may be the
 1642 investment necessary to increase access to high-speed broadband
 1643 capability in rural communities with enterprise zones, including
 1644 projects that result in improvements to communications assets
 1645 that are owned by a business. A project may include the
 1646 provision of museum educational programs and materials that are
 1647 directly related to any project approved between January 1,
 1648 1996, and December 31, 1999, and located in an enterprise zone
 1649 designated pursuant to s. 290.0065 as referenced in s.
 1650 290.00675. This paragraph does not preclude projects that
 1651 propose to construct or rehabilitate low-income or very-low-
 1652 income housing on scattered sites. The Office of Tourism, Trade,
 1653 and Economic Development may reserve up to 50 percent of the
 1654 available annual tax credits under s. 220.181 for housing for
 1655 very-low-income households pursuant to s. 420.9071(28) for the
 1656 first 6 months of the fiscal year. With respect to housing,

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1657 contributions may be used to pay the following eligible project-
1658 related activities:

1659 1. Project development, impact, and management fees for
1660 low-income or very-low-income housing projects;

1661 2. Down payment and closing costs for eligible persons, as
1662 defined in s. 420.9071(19) and (28);

1663 3. Administrative costs, including housing counseling and
1664 marketing fees, not to exceed 10 percent of the community
1665 contribution, directly related to low-income or very-low-income
1666 projects; and

1667 4. Removal of liens recorded against residential property
1668 by municipal, county, or special-district local governments when
1669 satisfaction of the lien is a necessary precedent to the
1670 transfer of the property to an eligible person, as defined in s.
1671 420.9071(19) and (28), for the purpose of promoting home
1672 ownership. Contributions for lien removal must be received from
1673 a nonrelated third party.

1674
1675 ~~The provisions of~~ This paragraph expires on the date specified
1676 in s. 290.016 for the expiration of the Florida Enterprise Zone
1677 Act shall expire and be void on June 30, 2005.

1678 (u) "Rebuilding of an existing business" means replacement
1679 or restoration of real or tangible property destroyed or damaged
1680 in an emergency, as defined in paragraph (i), after July 1,
1681 1995, in an enterprise zone, by a business entity authorized to
1682 do business in this state as defined in paragraph (e), or a bank
1683 or savings and loan association as defined in s. 220.62, subject
1684 to the tax imposed by the provisions of this chapter, located in

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1685 | the enterprise zone. ~~The provisions of~~ This paragraph expires on
 1686 | the date specified in s. 290.016 for the expiration of the
 1687 | Florida Enterprise Zone Act shall expire and be void on June 30,
 1688 | 2005.

1689 | (gg) "Job Jobs" means a full-time position ~~positions~~, as
 1690 | consistent with terms used by the Agency for Workforce
 1691 | Innovation and the United States Department of Labor for
 1692 | purposes of unemployment compensation tax administration and
 1693 | employment estimation resulting directly from business
 1694 | operations in this state. The term ~~These terms~~ may not include a
 1695 | temporary construction job jobs involved with the construction
 1696 | of facilities or any job jobs that has ~~have~~ previously been
 1697 | included in any application for tax credits under s. 212.096.
 1698 | The term "~~jobs~~" also includes employment of an employee leased
 1699 | from an employee leasing company licensed under chapter 468 if
 1700 | the employee has been continuously leased to the employer for an
 1701 | average of at least 36 hours per week for more than 6 months.

1702 | Section 25. Subsections (1) and (9) of section 220.181,
 1703 | Florida Statutes, are amended to read:

1704 | 220.181 Enterprise zone jobs credit.--

1705 | (1)(a) ~~Beginning January 1, 2002,~~ There shall be allowed a
 1706 | credit against the tax imposed by this chapter to any business
 1707 | located in an enterprise zone which demonstrates to the
 1708 | department that the total number of full-time jobs has increased
 1709 | from the average of the previous 12 months. ~~A business that~~
 1710 | ~~created a minimum of five new full-time jobs in an enterprise~~
 1711 | ~~zone between July 1, 2000, and December 31, 2001, may also be~~
 1712 | ~~eligible to claim the credit for eligible employees under the~~

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1713 ~~provisions that took effect January 1, 2002.~~ The credit shall be
 1714 computed as 20 percent of the actual monthly wages paid in this
 1715 state to each new employee hired when a new job has been
 1716 created, as defined under s. 220.03(1)(ff), unless the business
 1717 is located in a rural enterprise zone, pursuant to s.
 1718 290.004(6)~~(8)~~, in which case the credit shall be 30 percent of
 1719 the actual monthly wages paid. If no less than 20 percent of the
 1720 employees of the business are residents of an enterprise zone,
 1721 excluding temporary and part-time employees, the credit shall be
 1722 computed as 30 percent of the actual monthly wages paid in this
 1723 state to each new employee hired when a new job has been
 1724 created, unless the business is located in a rural enterprise
 1725 zone, in which case the credit shall be 45 percent of the actual
 1726 monthly wages paid, for a period of up to 24 consecutive months.
 1727 If the new employee hired when a new job is created is a
 1728 participant in the welfare transition program, the following
 1729 credit shall be a percent of the actual monthly wages paid: 40
 1730 percent for \$4 above the hourly federal minimum wage rate; 41
 1731 percent for \$5 above the hourly federal minimum wage rate; 42
 1732 percent for \$6 above the hourly federal minimum wage rate; 43
 1733 percent for \$7 above the hourly federal minimum wage rate; and
 1734 44 percent for \$8 above the hourly federal minimum wage rate.

1735 (b) This credit applies only with respect to wages subject
 1736 to unemployment tax. The credit provided in this section ~~and~~
 1737 does not apply:

1738 1. For any employee who is an owner, partner, or majority
 1739 stockholder of an eligible business.

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1740 2. For any new employee who is employed for any period
1741 less than 3 ~~full~~ months.

1742 (c) If this credit is not fully used in any one year, the
1743 unused amount may be carried forward for a period not to exceed
1744 5 years. The carryover credit may be used in a subsequent year
1745 when the tax imposed by this chapter for such year exceeds the
1746 credit for such year after applying the other credits and unused
1747 credit carryovers in the order provided in s. 220.02(8).

1748 (9) ~~The provisions of~~ This section, except paragraph
1749 (1)(c) and subsection (8), expires on the date specified in s.
1750 290.016 for the expiration of the Florida Enterprise Zone Act
1751 ~~shall expire and be void on June 30, 2005, and a no business may~~
1752 ~~not shall be allowed to~~ begin claiming the ~~such~~ enterprise zone
1753 jobs credit after that date; however, the expiration of this
1754 section does ~~shall~~ not affect the operation of any credit for
1755 which a business has qualified under this section before that
1756 date ~~prior to June 30, 2005,~~ or any carryforward of unused
1757 credit amounts as provided in paragraph (1)(c).

1758 Section 26. Subsection (14) of section 220.182, Florida
1759 Statutes, is amended to read:

1760 220.182 Enterprise zone property tax credit.--

1761 (14) ~~The provisions of~~ This section expires on the date
1762 specified in s. 290.016 for the expiration of the Florida
1763 Enterprise Zone Act ~~shall expire and be void on June 30, 2005,~~
1764 and a no business may not ~~shall be allowed to~~ begin claiming the
1765 ~~such~~ enterprise zone property tax credit after that date;
1766 however, the expiration of this section does ~~shall~~ not affect
1767 the operation of any credit for which a business has qualified

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1768 | under this section before that date ~~prior to June 30, 2005~~, or
 1769 | any carryforward of unused credit amounts as provided in
 1770 | paragraph (1)(b).

1771 | Section 27. Paragraph (c) of subsection (5) of section
 1772 | 288.1175, Florida Statutes, is amended to read:

1773 | 288.1175 Agriculture education and promotion facility.--

1774 | (5) The department shall competitively evaluate
 1775 | applications for funding of an agriculture education and
 1776 | promotion facility. If the number of applicants exceeds three,
 1777 | the department shall rank the applications based upon criteria
 1778 | developed by the department, with priority given in descending
 1779 | order to the following items:

1780 | (c) The location of the facility in a brownfield site as
 1781 | defined in s. 376.79(3), a rural enterprise zone as defined in
 1782 | s. 290.004(6)(~~8~~), an agriculturally depressed area as defined in
 1783 | s. 570.242(1), a redevelopment area established pursuant to s.
 1784 | 373.461(5)(g), or a county that has lost its agricultural land
 1785 | to environmental restoration projects.

1786 | Section 28. Subsection (2) of section 370.28, Florida
 1787 | Statutes, is amended to read:

1788 | 370.28 Enterprise zone designation; communities adversely
 1789 | impacted by net limitations.--

1790 | (2)(a) Such communities having a population of fewer ~~less~~
 1791 | than 7,500 persons and such communities in rural and coastal
 1792 | counties with a county population of fewer ~~less~~ than 25,000 may
 1793 | apply to the Office of Tourism, Trade, and Economic Development
 1794 | by August 15, 1996, for the designation of an area as an
 1795 | enterprise zone. The community must comply with the requirements

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1796 | of s. 290.0055, except that, for a community having a total
 1797 | population of 7,500 persons or more but fewer ~~less~~ than 20,000
 1798 | persons, the selected area may ~~shall~~ not exceed 5 square miles.
 1799 | Notwithstanding the provisions of s. 290.0065, limiting the
 1800 | total number of enterprise zones designated and the number of
 1801 | enterprise zones within a population category, the Office of
 1802 | Tourism, Trade, and Economic Development may designate an
 1803 | enterprise zone in eight of the identified communities. The
 1804 | governing body having jurisdiction over such area shall create
 1805 | an enterprise zone development agency pursuant to s. 290.0056
 1806 | and submit a strategic plan pursuant to s. 290.0057. Enterprise
 1807 | zones designated pursuant to this section shall be effective
 1808 | January 1, 1997. Any enterprise zone designated under this
 1809 | paragraph having an effective date on or before January 1, 2005,
 1810 | shall continue to exist until, ~~and shall terminate~~ December 31,
 1811 | 2005, but shall cease to exist on December 31, 2005. Any
 1812 | enterprise zone redesignated on or after January 1, 2006, must
 1813 | do so in accordance with the Florida Enterprise Zone Act.

1814 | (b) Notwithstanding any provisions of this section to the
 1815 | contrary, communities in coastal counties with a county
 1816 | population greater than 20,000, which can demonstrate that the
 1817 | community has historically been a fishing community and has
 1818 | therefore had a direct adverse impact from the adoption of the
 1819 | constitutional amendment limiting the use of nets, shall also be
 1820 | eligible to apply for designation of an area as an enterprise
 1821 | zone. The community must comply with the requirements of s.
 1822 | 290.0055, except s. 290.0055(3). Such communities shall apply to
 1823 | the Office of Tourism, Trade, and Economic Development by August

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1824 15, 1996. The office may designate one enterprise zone under
 1825 this paragraph, which shall be effective January 1, 1997, and
 1826 which shall be in addition to the eight zones authorized under
 1827 paragraph (a). Any enterprise zone designated under this
 1828 paragraph having an effective date on or before January 1, 2005,
 1829 shall continue to exist until December 31, 2005, but shall cease
 1830 to exist on that date. Any enterprise zone redesignated on or
 1831 after January 1, 2006, must do so in accordance with the Florida
 1832 Enterprise Zone Act. ~~Such enterprise zone shall terminate~~
 1833 ~~December 31, 2005.~~ The governing body having jurisdiction over
 1834 such area shall create an enterprise zone development agency
 1835 pursuant to s. 290.0056 and submit a strategic plan pursuant to
 1836 s. 290.0057.

1837 Section 29. Sections 290.00555, 290.0067, 290.00675,
 1838 290.00676, 290.00678, 290.00679, 290.0068, 290.00685, 290.00686,
 1839 290.00687, 290.00688, 290.00689, 290.0069, 290.00691, 290.00692,
 1840 290.00693, 290.00694, 290.00695, 290.00696, 290.00697,
 1841 290.00698, 290.00699, 290.00701, 290.00702, 290.00703,
 1842 290.00704, 290.00705, 290.00706, 290.00707, 290.00708,
 1843 290.00709, 290.009, and 290.015, Florida Statutes, are repealed.

1844 Section 30. (1) Notwithstanding any other provision of
 1845 law, any business that has created a new job, as defined in s.
 1846 212.096(1)(e), Florida Statutes, and hired any new employee, as
 1847 defined in s. 212.096(1)(c), Florida Statutes, on or before
 1848 December 31, 2005, for which a credit may be claimed under s.
 1849 212.096, Florida Statutes, and paid wages after December 31,
 1850 2005, for any creditable month under s. 212.096, Florida
 1851 Statutes, is entitled to apply for, qualify for, and avail

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1852 itself of the credit under s. 212.096, Florida Statutes, as if
 1853 that section remained in effect, unaffected by other sections of
 1854 this act, until such time as the business has received the
 1855 maximum credit allowed pursuant to s. 212.096, Florida Statutes,
 1856 as it existed on December 31, 2005. A business may not receive a
 1857 credit pursuant to this subsection for any employee hired after
 1858 October 1, 2005.

1859 (2) Notwithstanding any other provision of law, any
 1860 business that has created a new job, as defined in s.
 1861 220.03(1)(ff), Florida Statutes, and hired any new employee, as
 1862 defined in s. 220.03(1)(q), Florida Statutes, on or before
 1863 December 31, 2005, for which a credit may be claimed under s.
 1864 220.181, Florida Statutes, and paid wages after December 31,
 1865 2005, for any creditable month under s. 220.181, Florida
 1866 Statutes, is entitled to apply for, qualify for, and avail
 1867 itself of the credit under s. 220.181, Florida Statutes, as if
 1868 that section remained in effect, unaffected by other sections of
 1869 this act, until such time as the business has received the
 1870 maximum credit allowed pursuant to s. 220.181, Florida Statutes,
 1871 as it existed on December 31, 2005. A business may not receive a
 1872 credit pursuant to this subsection for any employee hired after
 1873 October 1, 2005.

1874 (3) Notwithstanding any other provision of law, any
 1875 business that has substantially completed improvements on or
 1876 before December 31, 2005, for a new or expanding business, as
 1877 defined in s. 196.012, Florida Statutes, in an enterprise zone
 1878 is entitled to apply, on or before December 31, 2006, for an
 1879 economic development ad valorem tax exemption under s.

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1880 196.1995(3), Florida Statutes, and if the exemption is granted,
 1881 to avail itself of the full benefit of the exemption pursuant to
 1882 that section, as if that section remained in effect, unaffected
 1883 by other sections of this act until such time as the business
 1884 has received the maximum exemption allowed pursuant to s.
 1885 196.1995(3), Florida Statutes, as it existed on December 31,
 1886 2005. In addition, if such exemption is granted, the business is
 1887 entitled to qualify for and to avail itself of the credit in s.
 1888 220.182, Florida Statutes, as if that section remained in
 1889 effect, unaffected by other sections of this act, until such
 1890 time as the business has received the maximum credit allowed
 1891 pursuant to s. 220.182, Florida Statutes, as it existed on
 1892 December 31, 2005.

1893 (4) Notwithstanding any other provision of law, for any
 1894 business that has made a community contribution, as defined by
 1895 s. 220.03(1)(d), Florida Statutes, on or before December 31,
 1896 2005, and has received an approval letter from the Office of
 1897 Tourism, Trade, and Economic Development, the provisions of s.
 1898 220.183(1)(e), Florida Statutes, remain in effect, unaffected by
 1899 other sections of this act, until such time as the business has
 1900 received the maximum credit allowed pursuant to s. 220.183,
 1901 Florida Statutes, as it existed on December 31, 2005.

1902 (5) Notwithstanding any other provision of law, for any
 1903 business that has made a community contribution, as defined by
 1904 s. 212.08(5)(q)2.a., Florida Statutes, on or before December 31,
 1905 2005, and has received an approval letter from the Office of
 1906 Tourism, Trade, and Economic Development, the credit carryover
 1907 provisions of s. 212.08(5)(q)1.b., Florida Statutes, remain in

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1908 effect, unaffected by other sections of this act, until such
 1909 time as the business has received the maximum credit allowed
 1910 pursuant to s. 212.08(5)(q), Florida Statutes, as it existed on
 1911 December 31, 2005.

1912 (6) Notwithstanding any other provision of law, for any
 1913 business that has made a community contribution, as defined by
 1914 s. 624.5105(5)(a), Florida Statutes, on or before December 31,
 1915 2005, and has received an approval letter from the Office of
 1916 Tourism, Trade, and Economic Development, the credit carryover
 1917 provisions of s. 624.5105(1)(e), Florida Statutes, remain in
 1918 effect, unaffected by other sections of this act, until such
 1919 time as the business has received the maximum credit allowed
 1920 pursuant to s. 624.5105, Florida Statutes, as it existed on
 1921 December 31, 2005.

1922 (7) Notwithstanding any other provision of law, for any
 1923 business that has qualified for the exemption pursuant to s.
 1924 212.08(15), Florida Statutes, the provisions of s.
 1925 212.08(15)(g), Florida statutes, remain in effect, unaffected by
 1926 other sections of this act, until such time as the business has
 1927 received the maximum credit allowed pursuant to s. 212.08(15),
 1928 Florida Statutes, as it existed on December 31, 2005.

1929 Section 31. This act shall take effect July 1, 2005.