

1 development plan requirements only to
2 designations of new enterprise zones; amending
3 s. 290.0058, F.S.; updating obsolete
4 references; revising requirements for
5 determining pervasive poverty in an area
6 nominated as a rural enterprise zone; providing
7 an exception for areas nominated for
8 designation as a rural enterprise zone;
9 amending s. 290.0065, F.S.; establishing the
10 maximum number of enterprise zones allowed,
11 subject to any new zones authorized by the
12 Legislature; revising the procedure for
13 designating a new enterprise zone if an
14 existing zone is not redesignated; deleting a
15 requirement that an application for designation
16 as an enterprise zone be categorized by
17 population; deleting obsolete provisions;
18 authorizing the office to redesignate
19 enterprise zones having an effective date on or
20 before January 1, 2005; providing requirements
21 and procedures; authorizing a governing body to
22 request enterprise zone boundary changes;
23 requiring the office to determine, in
24 consultation with Enterprise Florida, Inc., the
25 merits of enterprise zone redesignations;
26 providing criteria; providing for an enterprise
27 zone redesignation approval procedure;
28 prohibiting an entity having jurisdiction over
29 an area denied redesignation as an enterprise
30 zone from reapplying for redesignation for 1
31 year; providing a redesignation procedure for

1 zones authorized in conjunction with certain
2 federal acts; providing requirements for an
3 application for redesignation; deleting
4 obsolete provisions; amending s. 290.0066,
5 F.S.; providing that failure to make progress
6 or failure to comply with measurable goals may
7 be considered as grounds for revocation of an
8 enterprise zone designation; amending s.
9 290.012, F.S.; providing a transition date that
10 provides for a zone having an effective date on
11 or before January 1, 2005, to continue to exist
12 until December 21, 2005, and to expire on that
13 date; requiring any zone designated or
14 redesignated after January 1, 2006, to be
15 designated or redesignated in accordance with
16 the Florida Enterprise Zone Act; amending s.
17 290.014, F.S., to conform; amending s. 290.016,
18 F.S.; delaying the repeal of the Florida
19 Enterprise Zone Act; amending s. 163.345, F.S.,
20 to conform; amending ss. 166.231, 193.077,
21 193.085, 195.073, 196.012, 205.022, 205.054,
22 and 212.02, F.S.; extending expiration dates
23 with respect to various tax exemptions to
24 conform provisions to changes made by the act;
25 amending s. 212.08, F.S.; revising the
26 procedures for applying for a tax exemption on
27 building materials used to rehabilitate
28 property located in an enterprise zone;
29 deleting a limitation on claiming exemptions
30 through a refund of previously paid taxes;
31 extending an expiration date for the exemption;

1 deleting obsolete provisions governing the
2 community contribution tax credit for
3 donations, to conform; extending the expiration
4 date of the tax credit for electrical energy
5 used in an enterprise zone, to conform;
6 amending s. 212.096, F.S.; extending the
7 expiration date for the enterprise zone jobs
8 tax credit, to conform; amending ss. 220.02 and
9 220.03, F.S.; extending the expiration date of
10 the enterprise zone jobs tax credit against
11 corporate income tax to conform to changes made
12 by the act; revising definitions to extend the
13 expiration date of the credit to conform;
14 amending s. 220.181, F.S.; extending the
15 expiration date of the tax credit, to conform;
16 amending s. 220.182, F.S.; extending the
17 expiration date of the enterprise zone property
18 tax credit, to conform; amending s. 288.1175,
19 F.S., to conform; amending s. 370.28, F.S.;
20 providing that an enterprise zone having an
21 effective date on or before January 1, 2005,
22 shall continue to exist until December 21,
23 2005, and shall expire on that date; requiring
24 that an enterprise zone in a community affected
25 by net limitations which is redesignated after
26 January 1, 2006, do so in accordance with the
27 Florida Enterprise Zone Act; repealing s.
28 290.00555, F.S., relating to the designation of
29 a satellite enterprise zone; repealing s.
30 290.0067, F.S., relating to an enterprise zone
31 in Lake Apopka; repealing s. 290.00675, F.S.,

1 relating to a boundary amendment for the City
2 of Brooksville in Hernando County; repealing s.
3 290.00676, F.S., relating to an amendment of
4 certain rural enterprise zone boundaries;
5 repealing s. 290.00678, F.S., relating to a
6 designation of rural champion communities as
7 enterprise zones; repealing s. 290.00679, F.S.,
8 relating to amendments to certain rural
9 enterprise zone boundaries; repealing s.
10 290.0068, F.S., relating to the designation of
11 an enterprise zone encompassing a brownfield
12 pilot project; repealing s. 290.00685, F.S.,
13 relating to an application to amend boundaries
14 of an enterprise zone containing a brownfield
15 pilot project; repealing s. 290.00686, F.S.,
16 relating to the designation of enterprise zones
17 in Brevard County and the City of Cocoa;
18 repealing s. 290.00687, F.S., relating to the
19 designation of an enterprise zone in Pensacola;
20 repealing s. 290.00688, F.S., relating to the
21 designation of an enterprise zone in Leon
22 County; repealing s. 290.00689, F.S., relating
23 to the designation of a pilot project in an
24 enterprise zone; repealing s. 290.0069, F.S.,
25 relating to the designation of an enterprise
26 zone in Liberty County; repealing s. 290.00691,
27 F.S., relating to the designation of an
28 enterprise zone in Columbia County and Lake
29 City; repealing s. 290.00692, F.S., relating to
30 the designation of an enterprise zone in
31 Suwannee County and Live Oak; repealing s.

1 290.00693, F.S., relating to the designation of
2 an enterprise zone in Gadsden County; repealing
3 s. 290.00694, F.S., relating to the designation
4 of an enterprise zone in Sarasota County and
5 Sarasota; repealing s. 290.00695, F.S.,
6 relating to the designation of enterprise zones
7 in Hernando County and Brooksville; repealing
8 s. 290.00696, F.S., relating to the designation
9 of an enterprise zone in Holmes County;
10 repealing s. 290.00697, F.S., relating to the
11 designation of an enterprise zone in Calhoun
12 County; repealing s. 290.00698, F.S., relating
13 to the designation of an enterprise zone in
14 Okaloosa County; repealing s. 290.00699, F.S.,
15 relating to the designation of an enterprise
16 zone in Hillsborough County; repealing s.
17 290.00701, F.S., relating to the designation of
18 an enterprise zone in Escambia County;
19 repealing s. 290.00702, F.S., relating to the
20 designation of enterprise zones in Osceola
21 County and the City of Kissimmee; repealing s.
22 290.00703, F.S., relating to the designation of
23 an enterprise zone in South Daytona; repealing
24 s. 290.00704, F.S., relating to the designation
25 of an enterprise zone in Lake Wales; repealing
26 s. 290.00705, F.S., relating to the designation
27 of an enterprise zone in Walton County;
28 repealing s. 290.00706, F.S., relating to the
29 designation of enterprise zones in Miami-Dade
30 County and the City of West Miami; repealing s.
31 290.00707, F.S., relating to the designation of

1 an enterprise zone in Hialeah; repealing s.
2 290.00708, F.S., relating to a boundary
3 amendment in an enterprise zone within a
4 consolidated government; repealing s.
5 290.00709, F.S., relating to a boundary
6 amendment in an enterprise zone within an
7 inland county; repealing s. 290.009, F.S.,
8 relating to the Enterprise Zone Interagency
9 Coordinating Council; repealing s. 290.015,
10 F.S., relating to an evaluation and review of
11 the enterprise zone program; authorizing the
12 continuation of tax credits; providing an
13 effective date.

14
15 Be It Enacted by the Legislature of the State of Florida:

16
17 Section 1. Section 290.001, Florida Statutes, is
18 amended to read:

19 290.001 Florida Enterprise Zone Act ~~of 1994~~; popular
20 name short title.--Sections 290.001-290.016 may be cited as
21 the "Florida Enterprise Zone Act ~~of 1994~~."

22 Section 2. Section 290.004, Florida Statutes, is
23 amended to read:

24 290.004 Definitions relating to Florida Enterprise
25 Zone Act.--As used in ss. 290.001-290.016:

26 (1) "Community investment corporation" means a black
27 business investment corporation, a certified development
28 corporation, a small business investment corporation, or other
29 similar entity incorporated under Florida law that has limited
30 its investment policy to making investments solely in minority
31 business enterprises.

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

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

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

7 ~~(5)~~ "Interagency coordinating council" means the
8 ~~Enterprise Zone Interagency Coordinating Council created~~
9 ~~pursuant to s. 290.009.~~

10 ~~(4)~~~~(6)~~ "Minority business enterprise" has the same
11 meaning as in s. 288.703.

12 ~~(5)~~~~(7)~~ "Office" means the Office of Tourism, Trade,
13 and Economic Development.

14 ~~(6)~~~~(8)~~ "Rural enterprise zone" means an enterprise
15 zone that is nominated by a county having a population of
16 75,000 or fewer, or a county having a population of 100,000 or
17 fewer which is contiguous to a county having a population of
18 75,000 or fewer, or by a municipality in such a county, or by
19 such a county and one or more municipalities. An enterprise
20 zone designated in accordance with s. 290.0065(5)(b) or s.
21 370.28 is considered to be a rural enterprise zone.

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

23 ~~(7)~~~~(10)~~ "Small business" has the same meaning as in s.
24 288.703.

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

27 290.0055 Local nominating procedure.--

28 (1) If, pursuant to s. 290.0065, an opportunity exists
29 for designation of a new enterprise zone, any county or
30 municipality, or a county and one or more municipalities
31 together, may apply to the ~~office~~ ~~department~~ for the

1 designation of an area as an enterprise zone after completion
2 of the following:

3 (a) The adoption by the governing body or bodies of a
4 resolution which:

5 1. Finds that an area exists in such county or
6 municipality, or in both the county and one or more
7 municipalities, which chronically exhibits extreme and
8 unacceptable levels of poverty, unemployment, physical
9 deterioration, and economic disinvestment;

10 2. Determines that the rehabilitation, conservation,
11 or redevelopment, or a combination thereof, of such area is
12 necessary in the interest of the public health, safety, and
13 welfare of the residents of such county or municipality, or
14 such county and one or more municipalities; and

15 3. Determines that the revitalization of such area can
16 occur only if the private sector can be induced to invest its
17 own resources in productive enterprises that build or rebuild
18 the economic viability of the area.

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

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

23 (3) A county or municipality, or a county and one or
24 more municipalities together, may not nominate more than one
25 enterprise zone. ~~However, any county as defined by s.~~
26 ~~125.011(1) may nominate more than one enterprise zone.~~

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

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

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

6 2. For communities having a total population of
7 150,000 persons or more, or for a rural enterprise zone, the
8 selected area shall not exceed 20 square miles.

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

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

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

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

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

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

31

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

8 (b) Upon a recommendation by the enterprise zone
9 development agency, the governing body of the jurisdiction
10 which authorized the application for an enterprise zone may
11 apply to the office for a change in boundary once every 3
12 years by adopting a resolution that:

13 1. States with particularity the reasons for the
14 change; and

15 2. Describes specifically and, to the extent required
16 by the office ~~department~~, the boundary change to be made.

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

20 ~~(7) Before June 30, 1999, the governing body of any~~
21 ~~county operating under home rule charter adopted pursuant to~~
22 ~~s. 10, s. 11, or s. 24, Art. VIII of the State Constitution of~~
23 ~~1885, as preserved by s. 6(c), Art. VIII of the State~~
24 ~~Constitution of 1968, with a population of at least 2 million~~
25 ~~persons, may apply to the Office of Tourism, Trade, and~~
26 ~~Economic Development to amend the boundary lines of an~~
27 ~~enterprise zone within the county for the purpose of~~
28 ~~increasing by no more than 80 acres the noncontiguous area of~~
29 ~~the enterprise zone located closest to the path where the~~
30 ~~center of the August 24, 1992, storm known as Hurricane Andrew~~
31 ~~crossed land. The Office of Tourism, Trade, and Economic~~

1 ~~Development shall approve an application made pursuant to this~~
2 ~~subsection if it is consistent with the categories, criteria,~~
3 ~~and limitations imposed by this section upon the establishment~~
4 ~~of such enterprise zone.~~

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

8 290.0056 Enterprise zone development agency.--

9 (2) When the governing body creates an enterprise zone
10 development agency, that body shall, ~~by ordinance,~~ appoint a
11 board of commissioners of the agency, which shall consist of
12 not fewer than 8 or more than 13 commissioners. The governing
13 body may ~~must~~ appoint at least one representative from each of
14 the following: the local chamber of commerce; local financial
15 or insurance entities; local ~~the~~ businesses and, where
16 possible, businesses operating within the nominated area; the
17 residents residing within the nominated area; nonprofit
18 community-based organizations operating within the nominated
19 area; the regional workforce board ~~local private industry~~
20 ~~council~~; the local code enforcement agency; and the local law
21 enforcement agency. The terms of office of the commissioners
22 shall be for 4 years, except that, in making the initial
23 appointments, the governing body shall appoint two members for
24 terms of 3 years, two members for terms of 2 years, and one
25 member for a term of 1 year; the remaining initial members
26 shall serve for terms of 4 years. A vacancy occurring during a
27 term shall be filled for the unexpired term. The importance of
28 including individuals from the nominated area shall be
29 considered in making appointments. Further, the importance of
30 minority representation on the agency shall be considered in
31

1 making appointments so that the agency generally reflects the
2 gender and ethnic composition of the community as a whole.

3 (3) A commissioner shall receive no compensation for
4 his or her services, but is entitled to the necessary
5 expenses, including travel expenses, incurred in the discharge
6 of his or her duties. Each commissioner shall hold office
7 until a successor has been appointed and has qualified. A
8 certificate of the appointment or reappointment of any
9 commissioner ~~shall be filed with the clerk of the county or~~
10 ~~municipality, and the certificate~~ is conclusive evidence of
11 the due and proper appointment of the commissioner.

12 (5) The governing body shall designate a chair and
13 vice chair from among the commissioners. An agency may employ
14 an executive director, technical experts, and such other
15 agents and employees, permanent and temporary, as it requires,
16 and determine their qualifications, duties, and compensation.
17 For such legal service as it requires, an agency may employ or
18 retain its own counsel and legal staff. An agency authorized
19 to transact business and exercise powers under this act shall
20 file with the governing body, on or before March 31 of each
21 year, a report of its activities for the preceding fiscal
22 year, which report shall include a complete financial
23 statement setting forth its assets, liabilities, income, and
24 operating expenses as of the end of such fiscal year. The
25 agency ~~At the time of filing the report, the agency shall make~~
26 ~~the report~~ publish in a newspaper of general circulation in
27 ~~the community a notice to the effect that such report has been~~
28 ~~filed with the county or municipality and that the report is~~
29 available for inspection during business hours in the office
30 of the ~~clerk of the municipality or county and in the office~~
31 ~~of the agency.~~

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

3 (a) To assist in the development, ~~and~~ implementation,
4 and annual review and update of the strategic plan or
5 measurable goals.

6 (b) To oversee and monitor the implementation of the
7 strategic plan or measurable goals. The agency shall make
8 quarterly reports to the governing body of the municipality or
9 county, or the governing bodies of the county and one or more
10 municipalities, evaluating the progress in implementing the
11 strategic plan or measurable goals.

12 (c) To identify and recommend to the governing body of
13 the municipality or county, or the governing bodies of the
14 county and one or more municipalities, ways to remove
15 regulatory barriers.

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

19 (e) To assist in promoting the enterprise zone
20 incentives to residents and businesses within the enterprise
21 zone.

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

24 (g) To work with organizations affiliated with Florida
25 Agricultural and Mechanical University, the University of
26 Florida, and the University of South Florida, a group of
27 universities unofficially named the "University Partnership
28 for Community Development," or similar organizations that have
29 combined their resources to provide development consulting on
30 a nonprofit basis.

31

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

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

8 (a) Its operations and accomplishments during the
9 fiscal year.

10 (b) The accomplishments and progress concerning the
11 implementation of the strategic plan or measurable goals, and
12 any updates to the strategic plan or measurable goals.

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

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

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

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

20 (12) In the event that the nominated area selected by
21 the governing body is not designated a state enterprise zone,
22 the governing body may dissolve the agency after receiving
23 notification from the ~~department or the~~ office that the area
24 was not designated as an enterprise zone.

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

27 290.0057 Enterprise zone development plan.--

28 (1) Any ~~Each~~ application for designation as a new ~~an~~
29 enterprise zone must be accompanied by a strategic plan
30 adopted by the governing body of the municipality or county,
31

1 or the governing bodies of the county and one or more
2 municipalities together. At a minimum, the plan must:

3 (a) Briefly describe the community's goals for
4 revitalizing the area.

5 (b) Describe the ways in which the community's
6 approaches to economic development, social and human services,
7 transportation, housing, community development, public safety,
8 and educational and environmental concerns will be addressed
9 in a coordinated fashion, and explain how these linkages
10 support the community's goals.

11 (c) Identify and describe key community goals and the
12 barriers that restrict the community from achieving these
13 goals, including a description of poverty and general
14 distress, barriers to economic opportunity and development,
15 and barriers to human development.

16 (d) Describe the process by which the affected
17 community is a full partner in the process of developing and
18 implementing the plan and the extent to which local
19 institutions and organizations have contributed to the
20 planning process.

21 (e) Commit the governing body or bodies to enact and
22 maintain local fiscal and regulatory incentives, if approval
23 for the area is received under s. 290.0065. These incentives
24 may include the municipal public service tax exemption
25 provided by s. 166.231, the economic development ad valorem
26 tax exemption provided by s. 196.1995, the occupational
27 license tax exemption provided by s. 205.054, local impact fee
28 abatement or reduction, or low-interest or interest-free loans
29 or grants to businesses to encourage the revitalization of the
30 nominated area.

31

1 (f) Identify the amount of local and private resources
2 that will be available in the nominated area and the
3 private/public partnerships to be used, which may include
4 participation by, and cooperation with, universities,
5 community colleges, small business development centers, black
6 business investment corporations, certified development
7 corporations, and other private and public entities.

8 (g) Indicate how state enterprise zone tax incentives
9 and state, local, and federal resources will be utilized
10 within the nominated area.

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

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

16 Section 6. Subsections (1), (2), and (5) of section
17 290.0058, Florida Statutes, are amended to read:

18 290.0058 Determination of pervasive poverty,
19 unemployment, and general distress.--

20 (1) In determining whether an area suffers from
21 pervasive poverty, unemployment, and general distress, for
22 purposes of ss. 290.0055 and 290.0065, the governing body and
23 the office ~~department~~ shall use data from the most current
24 decennial census, and from information published by the Bureau
25 of the Census and the Bureau of Labor Statistics. The data
26 shall be comparable in point or period of time and methodology
27 employed.

28 (2) Pervasive poverty shall be evidenced by a showing
29 that poverty is widespread throughout the nominated area. The
30 poverty rate of the nominated area shall be established using
31 the following criteria:

1 (a) In each census geographic block group within a
2 nominated area, the poverty rate ~~may shall be~~ not be less than
3 20 percent. However, for an area nominated for designation as
4 a rural enterprise zone which does not have a poverty rate of
5 more than 20 percent in each census geographic block group
6 within the nominated area, the poverty rate for the nominated
7 area may be calculated using the poverty rate for the entire
8 county, which may not be less than 20 percent.

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

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

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

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

25 Section 7. Section 290.0065, Florida Statutes, is
26 amended to read:

27 290.0065 State designation of enterprise zones.--

28 (1) The maximum number of enterprise zones authorized
29 under this section is the number of enterprise zones having an
30 effective date on or before January 1, 2005, subject to any
31 increase due to any new enterprise zones authorized by the

1 Legislature during the 2005 Regular Session of the
2 Legislature. ~~Upon application of the governing body of a~~
3 ~~county or municipality or of a county and one or more~~
4 ~~municipalities jointly pursuant to s. 290.0055, Enterprise~~
5 ~~Florida, Inc., and the office, in consultation with the~~
6 ~~interagency coordinating council, shall determine which areas~~
7 ~~nominated by such governing bodies meet the criteria outlined~~
8 ~~in s. 290.0055 and are the most appropriate for designation as~~
9 ~~state enterprise zones. The office is authorized to designate~~
10 ~~up to five areas within each of the categories established in~~
11 ~~subparagraphs (3)(a)1., 2., 3., 4., and 5., except that the~~
12 ~~office may only designate a total of 20 areas as enterprise~~
13 ~~zones. The office shall not designate more than three~~
14 ~~enterprise zones in any one county. All designations,~~
15 ~~including any provision for redesignations, of state~~
16 ~~enterprise zones pursuant to this section shall be effective~~
17 ~~July 1, 1995.~~

18 (2) If, pursuant to subsection (4), the office does
19 not redesignate an enterprise zone, a governing body of a
20 county or municipality or the governing bodies of a county and
21 one or more municipalities jointly, pursuant to s. 290.0055,
22 may apply for designation of an enterprise zone to take the
23 place of the enterprise zone not redesignated and request
24 designation of an enterprise zone. The office, in consultation
25 with Enterprise Florida, Inc., shall determine which areas
26 nominated by such governing bodies meet the criteria outlined
27 in s. 290.0055 and are the most appropriate for designation as
28 state enterprise zones. Each application made pursuant to s.
29 290.0055 shall be ranked competitively within the appropriate
30 category established pursuant to subsection (3) based on the
31 pervasive poverty, unemployment, and general distress of the

1 area; the strategic plan, including local fiscal and
2 regulatory incentives, prepared pursuant to s. 290.0057; and
3 the prospects for new investment and economic development in
4 the area. Pervasive poverty, unemployment, and general
5 distress shall be weighted 35 percent; strategic plan and
6 local fiscal and regulatory incentives shall be weighted 40
7 percent; and prospects for new investment and economic
8 development in the area shall be weighted 25 percent.

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

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

14 ~~2. Communities consisting of census tracts in areas~~
15 ~~having a total population of 50,000 persons or more but less~~
16 ~~than 150,000 persons.~~

17 ~~3. Communities having a population of 20,000 persons~~
18 ~~or more but less than 50,000 persons.~~

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

21 ~~5. Communities having a population of less than 7,500~~
22 ~~persons.~~

23 ~~(b)~~ Any area authorized to be an enterprise zone by
24 both a county and a municipality shall be placed in the
25 appropriate category established under s. 290.0055(4)(b)
26 ~~paragraph (a)~~ in which an application by the municipality
27 would have been considered if the municipality had acted
28 alone, if at least 60 percent of the population of the area
29 authorized to be an enterprise zone resides within the
30 municipality. An area authorized to be an enterprise zone by a
31 county and one or more municipalities shall be placed in the

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

16 (4)(a) Notwithstanding s. 290.0055, the office may
17 redesignate any area existing as a state enterprise zone
18 having an effective date on or before January 1, 2005, as of
19 the effective date of this section and originally approved
20 through a joint application from a county and municipality, or
21 through an application from a county as defined in s.
22 125.011(1), shall be redesignated as a state enterprise zone
23 upon completion and submittal to the office by the governing
24 body for an enterprise zone of the following:

25 1. An updated zone profile for the enterprise zone
26 based on the most recent census data that complies with s.
27 290.0055, except that pervasive poverty criteria may be set
28 aside for rural enterprise zones.

29 2. A resolution passed by the governing body for that
30 enterprise zone requesting redesignation and explaining the
31 reasons the conditions of the zone merit redesignation.

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

4
5 The governing body may also submit a request for a boundary
6 change in an enterprise zone in the same application to the
7 office as long as the new area complies with the requirements
8 of s. 290.0055, except that pervasive poverty criteria may be
9 set aside for rural enterprise zones. ~~the creation of an~~
10 ~~enterprise zone development agency pursuant to s. 290.0056 and~~
11 ~~the completion of a strategic plan pursuant to s. 290.0057.~~
12 ~~Any area redesignated pursuant to this subsection, other than~~
13 ~~an area located in a county defined in s. 125.011(1), may be~~
14 ~~relocated or modified by the appropriate governmental bodies.~~
15 ~~Such relocation or modification shall be identified in the~~
16 ~~strategic plan and shall meet the requirements for designation~~
17 ~~as established by former s. 290.005. Any relocation or~~
18 ~~modification shall be submitted on or before June 1, 1996.~~

19 (b) In consultation with Enterprise Florida, Inc., the
20 office shall, based on the enterprise zone profile and the
21 grounds for redesignation expressed in the resolution,
22 determine whether the enterprise zone merits redesignation.
23 The office may also examine and consider the following:

24 1. Progress made, if any, in the enterprise zone's
25 strategic plan.

26 2. Use of enterprise zone incentives during the life
27 of the enterprise zone.

28
29 If the office determines that the enterprise zone merits
30 redesignation, the office shall notify the governing body in
31 writing of its approval of redesignation.

1 (c) If the enterprise zone is redesignated, the office
2 shall determine if the measurable goals submitted are
3 reasonable. If the office determines that the goals are
4 reasonable, the office shall notify the governing body in
5 writing that the goals have been approved. The office shall
6 ~~place any area designated as a state enterprise zone pursuant~~
7 ~~to this subsection in the appropriate category established in~~
8 ~~subsection (3), and include such designations within the~~
9 ~~limitations on state enterprise zone designations set out in~~
10 ~~subsection (1).~~

11 (d)(e) If the office denies redesignation of an
12 enterprise zone, the office shall notify the governing body in
13 writing of the denial. Any county or municipality having
14 jurisdiction over an area denied redesignation ~~designated~~ as a
15 state enterprise zone pursuant to this subsection, ~~other than~~
16 ~~a county defined by s. 125.011(1),~~ may not apply for
17 designation of ~~that another~~ area for 1 year following the date
18 of denial.

19 (5) Notwithstanding s. 290.0055, an area designated as
20 a federal empowerment zone or enterprise community pursuant to
21 Title XIII of the Omnibus Budget Reconciliation Act of 1993,
22 the Taxpayer Relief Act of 1997, or the 1999 Agricultural
23 Appropriations Act shall be designated a state enterprise zone
24 as follows:

25 (a) An area designated as an urban empowerment zone or
26 urban enterprise community pursuant to Title XIII of the
27 Omnibus Budget Reconciliation Act of 1993, ~~or~~ the Taxpayer
28 Relief Act of 1997, or the 2000 Community Renewal Tax Relief
29 Act shall be redesignated ~~designated~~ a state enterprise zone
30 by the office upon completion of the requirements set out in
31 paragraph (d), except in the case of a county as defined in s.

1 125.011(1) which, notwithstanding s. 290.0055, may incorporate
2 and include such designated urban empowerment zone or urban
3 enterprise community areas within the boundaries of its state
4 enterprise zones without any limitation as to size.

5 (b) An area designated as a rural empowerment zone or
6 rural enterprise community pursuant to Title XIII of the
7 Omnibus Budget Reconciliation Act of 1993 or the 1999
8 Agricultural Appropriations Act shall be redesignated
9 ~~designated~~ a state rural enterprise zone by the office upon
10 completion of the requirements set out in paragraph (d) and
11 may incorporate and include such designated rural empowerment
12 zone or rural enterprise community within the boundaries of
13 its state enterprise zones without any limitation as to size.

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

19 (d) Prior to redesignating ~~designating~~ such areas as
20 state enterprise zones, the office shall ensure that the
21 governing body having jurisdiction over the zone submits the
22 information required under paragraph (4)(a) for redesignation
23 ~~strategic plan required pursuant to 7 C.F.R. part 25 or 24~~
24 ~~C.F.R. part 597 to the office, and creates an enterprise zone~~
25 ~~development agency pursuant to s. 290.0056.~~

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

31

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

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

8 (c) Such guidelines shall provide for the evaluation
9 of the strategic plan or measurable goals and local fiscal and
10 regulatory incentives for effectiveness, including how the
11 following key principles will be implemented by the governing
12 body or bodies:

13 1. Economic opportunity, including job creation within
14 the community and throughout the region, as well as
15 entrepreneurial initiatives, small business expansion, and
16 training for jobs that offer upward mobility.

17 2. Sustainable community development that advances the
18 creation of livable and vibrant communities through
19 comprehensive approaches that coordinate economic, physical,
20 community, and human development.

21 3. Community-based partnerships involving the
22 participation of all segments of the community.

23 4. Strategic vision for change that identifies how the
24 community will be revitalized. This vision should include
25 methods for building on community assets and coordinate a
26 response to community needs in a comprehensive fashion. This
27 vision should provide goals and performance benchmarks for
28 measuring progress and establish a framework for evaluating
29 and adjusting the strategic plan or measurable goals.

30 5. Local fiscal and regulatory incentives enacted
31 pursuant to s. 290.0057(1)(e). These incentives should induce

1 economic revitalization, including job creation and small
2 business expansion.

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

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

13 ~~(8)(a) Notwithstanding s. 290.0055, any area existing~~
14 ~~as a state enterprise zone as of December 30, 1994, which has~~
15 ~~received at least \$1 million in state community development~~
16 ~~funds and at least \$500,000 in federal community development~~
17 ~~funds, which has less than 300 businesses located within the~~
18 ~~boundaries of the enterprise zone, and which has been~~
19 ~~designated by the United States Department of Agriculture as a~~
20 ~~"Champion Community" shall be redesignated as a state~~
21 ~~enterprise zone upon the creation of an enterprise zone~~
22 ~~development agency pursuant to s. 290.0056 and the completion~~
23 ~~of a strategic plan pursuant to s. 290.0057.~~

24 ~~(b) Such designation shall be in addition to the~~
25 ~~limitations of state enterprise zone designation set out in~~
26 ~~subsection (1).~~

27 ~~(9)(a) Before December 31, 2002, the governing body of~~
28 ~~a county in which an enterprise zone designated pursuant to~~
29 ~~paragraph (5)(b) is located may apply to the Office of~~
30 ~~Tourism, Trade, and Economic Development to amend the~~

31

1 ~~boundaries of the enterprise zone for the purpose of replacing~~
2 ~~areas not suitable for development.~~

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

9
10 ~~The Office of Tourism, Trade, and Economic Development shall~~
11 ~~approve the application if it does not increase the overall~~
12 ~~size of the enterprise zone. Except that upon the request of~~
13 ~~the governing body of a home rule charter county, or any~~
14 ~~county the government of which has been consolidated with the~~
15 ~~government of one or more municipalities in accordance with s.~~
16 ~~9, Art. VIII of the State Constitution of 1885, as preserved~~
17 ~~by s. 6(e), Art. VIII of the State Constitution as revised in~~
18 ~~1968 and subsequently amended, the Office of Tourism, Trade,~~
19 ~~and Economic Development may amend the boundaries of an area~~
20 ~~designated as an enterprise zone upon the receipt of a~~
21 ~~resolution adopted by such governing body describing the~~
22 ~~amended boundaries, so long as the added area does not~~
23 ~~increase the overall size of the expanded zone more than its~~
24 ~~original size or 20 square miles, whichever is larger, and is~~
25 ~~consistent with the categories, criteria, and limitations~~
26 ~~imposed by s. 290.0055.~~

27 ~~(10) Before December 31, 1999, any county as defined~~
28 ~~in s. 125.011(1) may create a satellite enterprise zone not~~
29 ~~exceeding 3 square miles in area outside of and,~~
30 ~~notwithstanding anything contained in s. 290.0055(4) or~~
31 ~~elsewhere, in addition to the previously designated 20 square~~

1 | ~~miles of enterprise zones. The Office of Tourism, Trade, and~~
2 | ~~Economic Development shall amend the boundaries of the areas~~
3 | ~~previously designated by any such county as enterprise zones~~
4 | ~~upon the receipt of a resolution adopted by such governing~~
5 | ~~body describing the satellite enterprise zone, as long as the~~
6 | ~~additional area is consistent with the categories, criteria,~~
7 | ~~and limitations imposed by s. 290.0055, provided that the~~
8 | ~~20 square mile limitation and the requirements imposed by s.~~
9 | ~~290.0055(4)(d) do not apply to such satellite enterprise zone.~~

10 | ~~(11) Before December 31, 2004, the governing body or~~
11 | ~~governing bodies of a county or a municipality in a county~~
12 | ~~having a population of more than 235,000 but less than 260,000~~
13 | ~~and in which an enterprise zone is designated may apply to the~~
14 | ~~Office of Tourism, Trade, and Economic Development to change~~
15 | ~~the boundaries of the enterprise zone for the purpose of~~
16 | ~~replacing areas not suitable for development. The Office of~~
17 | ~~Tourism, Trade, and Economic Development shall approve the~~
18 | ~~application made pursuant to this subsection if the boundary~~
19 | ~~change is consistent with the categories, criteria, and~~
20 | ~~limitations imposed upon the establishment of such enterprise~~
21 | ~~zone.~~

22 | ~~(12) Notwithstanding any provisions in s. 290.0055~~
23 | ~~regarding the size of an enterprise zone, any county defined~~
24 | ~~by s. 125.011(1) may apply to the Office of Tourism, Trade,~~
25 | ~~and Economic Development by October 1, 2004, to expand the~~
26 | ~~boundary of an existing enterprise zone to include an~~
27 | ~~additional 8.7 square miles. The area must also include areas~~
28 | ~~to the north or east of the northeasternmost section of an~~
29 | ~~existing enterprise zone. The expanded area may not include~~
30 | ~~any area not described in this subsection. The Office of~~
31 | ~~Tourism, Trade, and Economic Development shall approve an~~

1 ~~amendment to the boundary of an enterprise zone under this~~
2 ~~subsection by January 1, 2005, if the area proposed for~~
3 ~~addition to the enterprise zone is consistent with the~~
4 ~~criteria and conditions imposed by s. 290.0055 upon the~~
5 ~~establishment of enterprise zones, including the requirement~~
6 ~~that the area suffer from pervasive poverty, unemployment, and~~
7 ~~general distress.~~

8 ~~(13) Before November 30, 2004, any county as defined~~
9 ~~in s. 125.011 may apply to the Office of Tourism, Trade, and~~
10 ~~Economic Development to change the boundaries of an existing~~
11 ~~enterprise zone for the purpose of replacing an area of not~~
12 ~~more than 75 acres within the enterprise zone as of January 1,~~
13 ~~2004, with an area of the same number of acres outside the~~
14 ~~enterprise zone as of January 1, 2004. The replacement area~~
15 ~~must be contiguous to the existing enterprise zone and must be~~
16 ~~a part of a revitalization area that has been targeted for~~
17 ~~assistance by the county. The replacement area also must be~~
18 ~~contiguous to a zoo, and the county must have previously~~
19 ~~completed a master plan for development of the area. The~~
20 ~~Office of Tourism, Trade, and Economic Development shall~~
21 ~~approve the amendment effective January 1, 2005, if the~~
22 ~~enterprise zone remains consistent with the criteria and~~
23 ~~conditions imposed by s. 290.0055 upon the establishment of~~
24 ~~enterprise zones, including the requirement that the area~~
25 ~~suffer from pervasive poverty, unemployment, and general~~
26 ~~distress.~~

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

29 290.0066 Revocation of enterprise zone designation.--
30
31

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

4 (a) Have failed to make progress in achieving the
5 benchmarks set forth in the strategic plan or measurable goals
6 ; or

7 (b) Have not complied substantially with the strategic
8 plan or measurable goals.

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

11 290.012 Transition.--Any enterprise zone having an
12 effective date on or before January 1, 2005, in existence on
13 ~~the effective date of this section~~ shall continue to exist
14 until December 31, 2005 ~~1994~~, and shall cease to exist on that
15 date. Any enterprise zone designated or redesignated on or
16 after January 1, 2006 ~~1995~~, must be designated or redesignated
17 ~~be created~~ in accordance with the Florida Enterprise Zone Act
18 ~~of 1994. Any such designation shall not be effective until~~
19 ~~July 1, 1995.~~

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

22 290.014 Annual reports on enterprise zones.--

23 (2) By March 1 of each year, the office shall submit
24 an annual report to the Governor, the Speaker of the House of
25 Representatives, and the President of the Senate. The report
26 shall include the information provided by the Department of
27 Revenue pursuant to subsection (1) and the information
28 provided by enterprise zone development agencies pursuant to
29 s. 290.0056. In addition, the report shall include an analysis
30 of the activities and accomplishments of each enterprise zone.
31

1 ~~and any additional information prescribed pursuant to s.~~
2 ~~290.015.~~

3 Section 11. Section 290.016, Florida Statutes, is
4 amended to read:

5 290.016 Repeal.--Sections 290.001-290.014 are
6 ~~290.001-290.015 shall stand~~ repealed ~~on~~ December 31, 2015
7 ~~2005.~~

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

10 163.345 Encouragement of private enterprise.--

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

15 Section 13. Paragraph (c) of subsection (8) of section
16 166.231, Florida Statutes, is amended to read:

17 166.231 Municipalities; public service tax.--

18 (8)

19 (c) This subsection expires ~~shall expire and be void~~
20 on the date specified in s. 290.016 for the expiration of the
21 Florida Enterprise Zone Act December 31, 2005, except that any
22 qualified business ~~that~~ which has satisfied the requirements
23 of this subsection before that date ~~prior to December 31,~~
24 ~~2005,~~ shall be allowed the full benefit of the exemption
25 allowed under this subsection as if this subsection had not
26 expired on that date ~~December 31, 2005.~~

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

29 193.077 Notice of new, rebuilt, or expanded
30 property.--
31

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

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

6 193.085 Listing all property.--

7 (5)

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

11 Section 16. Paragraph (b) of subsection (4) of section
12 195.073, Florida Statutes, is amended to read:

13 195.073 Classification of property.--All items
14 required by law to be on the assessment rolls must receive a
15 classification based upon the use of the property. The
16 department shall promulgate uniform definitions for all
17 classifications. The department may designate other
18 subclassifications of property. No assessment roll may be
19 approved by the department which does not show proper
20 classifications.

21 (4)

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

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

27 196.012 Definitions.--For the purpose of this chapter,
28 the following terms are defined as follows, except where the
29 context clearly indicates otherwise:

30 (19) "Enterprise zone" means an area designated as an
31 enterprise zone pursuant to s. 290.0065. This subsection

1 ~~expires shall stand repealed on the date specified in s.~~
2 290.016 for the expiration of the Florida Enterprise Zone Act
3 ~~December 31, 2005.~~

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

6 205.022 Definitions.--When used in this chapter, the
7 following terms and phrases shall have the meanings ascribed
8 to them in this section, except when the context clearly
9 indicates a different meaning:

10 (7) "Enterprise zone" means an area designated as an
11 enterprise zone pursuant to s. 290.0065. This subsection
12 ~~expires shall stand repealed on the date specified in s.~~
13 290.016 for the expiration of the Florida Enterprise Zone Act
14 ~~December 31, 2005.~~

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

17 205.054 Occupational license tax; partial exemption
18 for engaging in business or occupation in enterprise zone.--

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

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

26 212.02 Definitions.--The following terms and phrases
27 when used in this chapter have the meanings ascribed to them
28 in this section, except where the context clearly indicates a
29 different meaning:

30 (6) "Enterprise zone" means an area of the state
31 designated pursuant to s. 290.0065. This subsection expires

1 ~~shall expire and be void on the date specified in s. 290.016~~
2 ~~for the expiration of the Florida Enterprise Zone Act December~~
3 ~~31, 2005.~~

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

7 212.08 Sales, rental, use, consumption, distribution,
8 and storage tax; specified exemptions.--The sale at retail,
9 the rental, the use, the consumption, the distribution, and
10 the storage to be used or consumed in this state of the
11 following are hereby specifically exempt from the tax imposed
12 by this chapter.

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

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

16 1. Building materials used in the rehabilitation of
17 real property located in an enterprise zone shall be exempt
18 from the tax imposed by this chapter upon an affirmative
19 showing to the satisfaction of the department that the items
20 have been used for the rehabilitation of real property located
21 in an enterprise zone. Except as provided in subparagraph 2.,
22 this exemption inures to the owner, lessee, or lessor of the
23 rehabilitated real property located in an enterprise zone only
24 through a refund of previously paid taxes. To receive a refund
25 pursuant to this paragraph, the owner, lessee, or lessor of
26 the rehabilitated real property located in an enterprise zone
27 must file an application under oath with the governing body or
28 enterprise zone development agency having jurisdiction over
29 the enterprise zone where the business is located, as
30 applicable, which includes:

- 1 a. The name and address of the person claiming the
2 refund.
- 3 b. An address and assessment roll parcel number of the
4 rehabilitated real property in an enterprise zone for which a
5 refund of previously paid taxes is being sought.
- 6 c. A description of the improvements made to
7 accomplish the rehabilitation of the real property.
- 8 d. A copy of the building permit issued for the
9 rehabilitation of the real property.
- 10 e. A sworn statement, under the penalty of perjury,
11 from the general contractor licensed in this state with whom
12 the applicant contracted to make the improvements necessary to
13 accomplish the rehabilitation of the real property, which
14 statement lists the building materials used in the
15 rehabilitation of the real property, the actual cost of the
16 building materials, and the amount of sales tax paid in this
17 state on the building materials. In the event that a general
18 contractor has not been used, the applicant shall provide this
19 information in a sworn statement, under the penalty of
20 perjury. Copies of the invoices which evidence the purchase of
21 the building materials used in such rehabilitation and the
22 payment of sales tax on the building materials shall be
23 attached to the sworn statement provided by the general
24 contractor or by the applicant. Unless the actual cost of
25 building materials used in the rehabilitation of real property
26 and the payment of sales taxes due thereon is documented by a
27 general contractor or by the applicant in this manner, the
28 cost of such building materials shall be an amount equal to 40
29 percent of the increase in assessed value for ad valorem tax
30 purposes.
31

1 f. The identifying number assigned pursuant to s.
2 290.0065 to the enterprise zone in which the rehabilitated
3 real property is located.

4 g. A certification by the local building code
5 inspector that the improvements necessary to accomplish the
6 rehabilitation of the real property are substantially
7 completed.

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

10 i. If applicable, the name and address of each
11 permanent employee of the business, including, for each
12 employee who is a resident of an enterprise zone, the
13 identifying number assigned pursuant to s. 290.0065 to the
14 enterprise zone in which the employee resides.

15 2. This exemption inures to a city, county, other
16 governmental agency, or nonprofit community-based organization
17 through a refund of previously paid taxes if the building
18 materials used in the rehabilitation of real property located
19 in an enterprise zone are paid for from the funds of a
20 community development block grant, State Housing Initiatives
21 Partnership Program, or similar grant or loan program. To
22 receive a refund pursuant to this paragraph, a city, county,
23 other governmental agency, or nonprofit community-based
24 organization must file an application which includes the same
25 information required to be provided in subparagraph 1. by an
26 owner, lessee, or lessor of rehabilitated real property. In
27 addition, the application must include a sworn statement
28 signed by the chief executive officer of the city, county,
29 other governmental agency, or nonprofit community-based
30 organization seeking a refund which states that the building
31 materials for which a refund is sought were paid for from the

1 funds of a community development block grant, State Housing
2 Initiatives Partnership Program, or similar grant or loan
3 program.

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

21 4. An application for a refund pursuant to this
22 paragraph must be submitted to the department within 6 months
23 after the rehabilitation of the property is deemed to be
24 substantially completed by the local building code inspector
25 or by September 1 ~~within 90 days~~ after the rehabilitated
26 property is first subject to assessment.

27 5. The provisions of s. 212.095 do not apply to any
28 refund application made pursuant to this paragraph. ~~No more~~
29 ~~than one exemption through a refund of previously paid taxes~~
30 ~~for the rehabilitation of real property shall be permitted for~~
31 ~~any one parcel of real property.~~ No refund shall be granted

1 pursuant to this paragraph unless the amount to be refunded
2 exceeds \$500. No refund granted pursuant to this paragraph
3 shall exceed the lesser of 97 percent of the Florida sales or
4 use tax paid on the cost of the building materials used in the
5 rehabilitation of the real property as determined pursuant to
6 sub-subparagraph 1.e. or \$5,000, or, if no less than 20
7 percent of the employees of the business are residents of an
8 enterprise zone, excluding temporary and part-time employees,
9 the amount of refund granted pursuant to this paragraph shall
10 not exceed the lesser of 97 percent of the sales tax paid on
11 the cost of such building materials or \$10,000. A refund
12 approved pursuant to this paragraph shall be made within 30
13 days of formal approval by the department of the application
14 for the refund.

15 6. The department shall adopt rules governing the
16 manner and form of refund applications and may establish
17 guidelines as to the requisites for an affirmative showing of
18 qualification for exemption under this paragraph.

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

26 8. For the purposes of the exemption provided in this
27 paragraph:

28 a. "Building materials" means tangible personal
29 property which becomes a component part of improvements to
30 real property.

31

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

3 c. "Rehabilitation of real property" means the
4 reconstruction, renovation, restoration, rehabilitation,
5 construction, or expansion of improvements to real property.

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

8 9. ~~The provisions of This paragraph expires shall~~
9 ~~expire and be void on the date specified in s. 290.016 for the~~
10 ~~expiration of the Florida Enterprise Zone Act December 31,~~
11 ~~2005.~~

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

13 1. Business property purchased for use by businesses
14 located in an enterprise zone which is subsequently used in an
15 enterprise zone shall be exempt from the tax imposed by this
16 chapter. This exemption inures to the business only through a
17 refund of previously paid taxes. A refund shall be authorized
18 upon an affirmative showing by the taxpayer to the
19 satisfaction of the department that the requirements of this
20 paragraph have been met.

21 2. To receive a refund, the business must file under
22 oath with the governing body or enterprise zone development
23 agency having jurisdiction over the enterprise zone where the
24 business is located, as applicable, an application which
25 includes:

26 a. The name and address of the business claiming the
27 refund.

28 b. The identifying number assigned pursuant to s.
29 290.0065 to the enterprise zone in which the business is
30 located.

31

1 c. A specific description of the property for which a
2 refund is sought, including its serial number or other
3 permanent identification number.

4 d. The location of the property.

5 e. The sales invoice or other proof of purchase of the
6 property, showing the amount of sales tax paid, the date of
7 purchase, and the name and address of the sales tax dealer
8 from whom the property was purchased.

9 f. Whether the business is a small business as defined
10 by s. 288.703(1).

11 g. If applicable, the name and address of each
12 permanent employee of the business, including, for each
13 employee who is a resident of an enterprise zone, the
14 identifying number assigned pursuant to s. 290.0065 to the
15 enterprise zone in which the employee resides.

16 3. Within 10 working days after receipt of an
17 application, the governing body or enterprise zone development
18 agency shall review the application to determine if it
19 contains all the information required pursuant to subparagraph
20 2. and meets the criteria set out in this paragraph. The
21 governing body or agency shall certify all applications that
22 contain the information required pursuant to subparagraph 2.
23 and meet the criteria set out in this paragraph as eligible to
24 receive a refund. If applicable, the governing body or agency
25 shall also certify if 20 percent of the employees of the
26 business are residents of an enterprise zone, excluding
27 temporary and part-time employees. The certification shall be
28 in writing, and a copy of the certification shall be
29 transmitted to the executive director of the Department of
30 Revenue. The business shall be responsible for forwarding a
31

1 certified application to the department within the time
2 specified in subparagraph 4.

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

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

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

27 7. If the department determines that the business
28 property is used outside an enterprise zone within 3 years
29 from the date of purchase, the amount of taxes refunded to the
30 business purchasing such business property shall immediately
31 be due and payable to the department by the business, together

1 with the appropriate interest and penalty, computed from the
2 date of purchase, in the manner provided by this chapter.
3 Notwithstanding this subparagraph, business property used
4 exclusively in:

- 5 a. Licensed commercial fishing vessels,
- 6 b. Fishing guide boats, or
- 7 c. Ecotourism guide boats

8
9 that leave and return to a fixed location within an area
10 designated under s. 370.28 are eligible for the exemption
11 provided under this paragraph if all requirements of this
12 paragraph are met. Such vessels and boats must be owned by a
13 business that is eligible to receive the exemption provided
14 under this paragraph. This exemption does not apply to the
15 purchase of a vessel or boat.

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

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

- 27 a. Property classified as 3-year property under s.
28 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;
- 29 b. Industrial machinery and equipment as defined in
30 sub-subparagraph (b)6.a. and eligible for exemption under
31 paragraph (b);

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

3 d. Business property having a sales price of under
4 \$5,000 per unit.

5 10. ~~The provisions of This paragraph expires shall~~
6 ~~expire and be void on the date specified in s. 290.016 for the~~
7 ~~expiration of the Florida Enterprise Zone Act December 31,~~
8 ~~2005.~~

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

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

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

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

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

1 d. All proposals for the granting of the tax credit
2 shall require the prior approval of the Office of Tourism,
3 Trade, and Economic Development;

4 e. The total amount of tax credits which may be
5 granted for all programs approved under this paragraph, s.
6 220.183, and s. 624.5105 is \$10 million annually; and

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

11 2. Eligibility requirements.--

12 a. A community contribution by a person must be in the
13 following form:

14 (I) Cash or other liquid assets;

15 (II) Real property;

16 (III) Goods or inventory; or

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

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

1 | communications assets that are owned by a business. A project
2 | may include the provision of museum educational programs and
3 | materials that are directly related to any project approved
4 | between January 1, 1996, and December 31, 1999, and located in
5 | an enterprise zone that was designated pursuant to s. 290.0065
6 | ~~as referenced in s. 290.00675~~. This paragraph does not
7 | preclude projects that propose to construct or rehabilitate
8 | housing for low-income or very-low-income households on
9 | scattered sites. The Office of Tourism, Trade, and Economic
10 | Development may reserve up to 50 percent of the available
11 | annual tax credits for housing for very-low-income households
12 | pursuant to s. 420.9071(28) for the first 6 months of the
13 | fiscal year. With respect to housing, contributions may be
14 | used to pay the following eligible low-income and
15 | very-low-income housing-related activities:
16 | (I) Project development impact and management fees for
17 | low-income or very-low-income housing projects;
18 | (II) Down payment and closing costs for eligible
19 | persons, as defined in s. 420.9071(19) and (28);
20 | (III) Administrative costs, including housing
21 | counseling and marketing fees, not to exceed 10 percent of the
22 | community contribution, directly related to low-income or
23 | very-low-income projects; and
24 | (IV) Removal of liens recorded against residential
25 | property by municipal, county, or special district local
26 | governments when satisfaction of the lien is a necessary
27 | precedent to the transfer of the property to an eligible
28 | person, as defined in s. 420.9071(19) and (28), for the
29 | purpose of promoting home ownership. Contributions for lien
30 | removal must be received from a nonrelated third party.
31 |

1 c. The project must be undertaken by an "eligible
2 sponsor," which includes:
3 (I) A community action program;
4 (II) A nonprofit community-based development
5 organization whose mission is the provision of housing for
6 low-income or very-low-income households or increasing
7 entrepreneurial and job-development opportunities for
8 low-income persons;
9 (III) A neighborhood housing services corporation;
10 (IV) A local housing authority created under chapter
11 421;
12 (V) A community redevelopment agency created under s.
13 163.356;
14 (VI) The Florida Industrial Development Corporation;
15 (VII) A historic preservation district agency or
16 organization;
17 (VIII) A regional workforce board;
18 (IX) A direct-support organization as provided in s.
19 1009.983;
20 (X) An enterprise zone development agency created
21 under s. 290.0056;
22 (XI) A community-based organization incorporated under
23 chapter 617 which is recognized as educational, charitable, or
24 scientific pursuant to s. 501(c)(3) of the Internal Revenue
25 Code and whose bylaws and articles of incorporation include
26 affordable housing, economic development, or community
27 development as the primary mission of the corporation;
28 (XII) Units of local government;
29 (XIII) Units of state government; or
30 (XIV) Any other agency that the Office of Tourism,
31 Trade, and Economic Development designates by rule.

1
2 In no event may a contributing person have a financial
3 interest in the eligible sponsor.

4 d. The project must be located in an area designated
5 an enterprise zone or a Front Porch Florida Community pursuant
6 to s. 20.18(6), unless the project increases access to
7 high-speed broadband capability for rural communities with
8 enterprise zones but is physically located outside the
9 designated rural zone boundaries. Any project designed to
10 construct or rehabilitate housing for low-income or
11 very-low-income households as defined in s. 420.0971(19) and
12 (28) is exempt from the area requirement of this
13 sub-subparagraph.

14 3. Application requirements.--

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

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

1 person must submit a separate tax credit application to the
2 office for each individual contribution that it makes to each
3 individual project.

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

12 4. Administration.--

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

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

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

27 d. The Office of Tourism, Trade, and Economic
28 Development shall, in consultation with the Department of
29 Community Affairs, the Florida Housing Finance Corporation,
30 and the statewide and regional housing and financial
31 intermediaries, market the availability of the community

1 contribution tax credit program to community-based
2 organizations.

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

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

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

11 1. Paragraph (d) shall not expire; and

12 2. Any qualified business which has been granted an
13 exemption under this subsection prior to that date shall be
14 allowed the full benefit of this exemption as if this
15 subsection had not expired on that date.

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

19 212.096 Sales, rental, storage, use tax; enterprise
20 zone jobs credit against sales tax.--

21 (1) For the purposes of the credit provided in this
22 section:

23 (a) "Eligible business" means any sole proprietorship,
24 firm, partnership, corporation, bank, savings association,
25 estate, trust, business trust, receiver, syndicate, or other
26 group or combination, or successor business, located in an
27 enterprise zone. The business must demonstrate to the
28 department that the total number of full-time jobs defined
29 under paragraph (d) has increased from the average of the
30 previous 12 months. ~~A business that created a minimum of five~~
31 ~~new full time jobs in an enterprise zone between July 1, 2000,~~

1 ~~and December 31, 2001, is also an eligible business for~~
2 ~~purposes of the credit provided beginning January 1, 2002.~~ An
3 eligible business does not include any business which has
4 claimed the credit permitted under s. 220.181 for any new
5 business employee first beginning employment with the business
6 after July 1, 1995.

7 (b) "Month" means either a calendar month or the time
8 period from any day of any month to the corresponding day of
9 the next succeeding month or, if there is no corresponding day
10 in the next succeeding month, the last day of the succeeding
11 month.

12 (c) "New employee" means a person residing in an
13 enterprise zone or a participant in the welfare transition
14 program who begins employment with an eligible business after
15 July 1, 1995, and who has not been previously employed full
16 time within the preceding 12 months by the eligible business,
17 or a successor eligible business, claiming the credit allowed
18 by this section.

19 (d) "Job ~~Jobs~~" means a full-time position ~~positions~~,
20 as consistent with terms used by the Agency for Workforce
21 Innovation and the United States Department of Labor for
22 purposes of unemployment compensation tax administration and
23 employment estimation resulting directly from a business
24 operation in this state. This term ~~These terms~~ may not include
25 a temporary construction job ~~jobs~~ involved with the
26 construction of facilities or any job that has ~~jobs that have~~
27 previously been included in any application for tax credits
28 under s. 220.181(1). The term ~~"jobs"~~ also includes employment
29 of an employee leased from an employee leasing company
30 licensed under chapter 468 if such employee has been
31

1 continuously leased to the employer for an average of at least
2 36 hours per week for more than 6 months.

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

7
8 A person shall be deemed to be employed if the person performs
9 duties in connection with the operations of the business on a
10 regular, full-time basis, provided the person is performing
11 such duties for an average of at least 36 hours per week each
12 month. The person must be performing such duties at a business
13 site located in the enterprise zone.

14 (2)(a) ~~It is the legislative intent to encourage the~~
15 ~~provision of meaningful employment opportunities which will~~
16 ~~improve the quality of life of those employed and to encourage~~
17 ~~economic expansion of enterprise zones and the state.~~

18 ~~Therefore, beginning January 1, 2002,~~ Upon an affirmative
19 showing by an eligible business to the satisfaction of the
20 department that the requirements of this section have been
21 met, the business shall be allowed a credit against the tax
22 remitted under this chapter.

23 (b) The credit shall be computed as 20 percent of the
24 actual monthly wages paid in this state to each new employee
25 hired when a new job has been created, unless the business is
26 located within a rural enterprise zone pursuant to s.

27 290.004(6)(8), in which case the credit shall be 30 percent of
28 the actual monthly wages paid. If no less than 20 percent of
29 the employees of the business are residents of an enterprise
30 zone, excluding temporary and part-time employees, the credit
31 shall be computed as 30 percent of the actual monthly wages

1 | paid in this state to each new employee hired when a new job
2 | has been created, unless the business is located within a
3 | rural enterprise zone, in which case the credit shall be 45
4 | percent of the actual monthly wages paid. If the new employee
5 | hired when a new job is created is a participant in the
6 | welfare transition program, the following credit shall be a
7 | percent of the actual monthly wages paid: 40 percent for \$4
8 | above the hourly federal minimum wage rate; 41 percent for \$5
9 | above the hourly federal minimum wage rate; 42 percent for \$6
10 | above the hourly federal minimum wage rate; 43 percent for \$7
11 | above the hourly federal minimum wage rate; and 44 percent for
12 | \$8 above the hourly federal minimum wage rate. For purposes of
13 | this paragraph, monthly wages shall be computed as one-twelfth
14 | of the expected annual wages paid to such employee. The amount
15 | paid as wages to a new employee is the compensation paid to
16 | such employee that is subject to unemployment tax. The credit
17 | shall be allowed for up to 24 consecutive months, beginning
18 | with the first tax return due pursuant to s. 212.11 after
19 | approval by the department.

20 | (6) The credit provided in this section does not
21 | apply:

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

24 | (b) For any new employee who is employed for any
25 | period less than 3 ~~calendar~~ months.

26 | (10) It shall be the responsibility of each business
27 | to affirmatively demonstrate to the satisfaction of the
28 | department that it meets the requirements of this section.

29 | (11) Any person who fraudulently claims this credit is
30 | liable for repayment of the credit plus a mandatory penalty of
31 | 100 percent of the credit plus interest at the rate provided

1 in this chapter, and such person is guilty of a misdemeanor of
2 the second degree, punishable as provided in s. 775.082 or s.
3 775.083.

4 (12) ~~The provisions of~~ This section, except for
5 subsection (11), expires on the date specified in s. 290.016
6 for the expiration of the Florida Enterprise Zone Act ~~expire~~
7 ~~December 31, 2005.~~

8 Section 23. Paragraph (c) of subsection (6) and
9 paragraph (c) of subsection (7) of section 220.02, Florida
10 Statutes, are amended to read:

11 220.02 Legislative intent.--

12 (6)

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

16 (7)

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

20 Section 24. Paragraphs (a), (c), (d), (i), (j), (k),
21 (o), (p), (q), (t), (u), and (gg) of subsection (1) of section
22 220.03, Florida Statutes, are amended to read:

23 220.03 Definitions.--

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

28 (a) "Ad valorem taxes paid" means 96 percent of
29 property taxes levied for operating purposes and does not
30 include interest, penalties, or discounts foregone. In
31 addition, the term "ad valorem taxes paid," for purposes of

1 | the credit in s. 220.182, means the ad valorem tax paid on new
2 | or additional real or personal property acquired to establish
3 | a new business or facilitate a business expansion, including
4 | pollution and waste control facilities, or any part thereof,
5 | and including one or more buildings or other structures,
6 | machinery, fixtures, and equipment. ~~The provisions of This~~
7 | paragraph expires on the date specified in s. 290.016 for the
8 | expiration of the Florida Enterprise Zone Act shall expire and
9 | be void on June 30, 2005.

10 | (c) "Business" or "business firm" means any business
11 | entity authorized to do business in this state as defined in
12 | paragraph (e), and any bank or savings and loan association as
13 | defined in s. 220.62, subject to the tax imposed by the
14 | provisions of this chapter. ~~The provisions of This paragraph~~
15 | expires on the date specified in s. 290.016 for the expiration
16 | of the Florida Enterprise Zone Act shall expire and be void on
17 | June 30, 2005.

18 | (d) "Community contribution" means the grant by a
19 | business firm of any of the following items:

- 20 | 1. Cash or other liquid assets.
- 21 | 2. Real property.
- 22 | 3. Goods or inventory.
- 23 | 4. Other physical resources as identified by the
24 | department.

25 |
26 | ~~The provisions of This paragraph expires on the date specified~~
27 | in s. 290.016 for the expiration of the Florida Enterprise
28 | Zone Act shall expire and be void on June 30, 2005.

29 | (i) "Emergency," as used in s. 220.02 and in paragraph
30 | (u) of this subsection, means occurrence of widespread or
31 | severe damage, injury, or loss of life or property proclaimed

1 pursuant to s. 14.022 or declared pursuant to s. 252.36. ~~The~~
2 ~~provisions of This paragraph expires on the date specified in~~
3 ~~s. 290.016 for the expiration of the Florida Enterprise Zone~~
4 ~~Act shall expire and be void on June 30, 2005.~~

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

10 (k) "Expansion of an existing business," for the
11 purposes of the enterprise zone property tax credit, means any
12 business entity authorized to do business in this state as
13 defined in paragraph (e), and any bank or savings and loan
14 association as defined in s. 220.62, subject to the tax
15 imposed by the provisions of this chapter, located in an
16 enterprise zone, which expands by or through additions to real
17 and personal property and which establishes five or more new
18 jobs to employ five or more additional full-time employees at
19 such location. ~~The provisions of This paragraph expires on the~~
20 ~~date specified in s. 290.016 for the expiration of the Florida~~
21 ~~Enterprise Zone Act shall expire and be void on June 30, 2005.~~

22 (o) "Local government" means any county or
23 incorporated municipality in the state. ~~The provisions of This~~
24 ~~paragraph expires on the date specified in s. 290.016 for the~~
25 ~~expiration of the Florida Enterprise Zone Act shall expire and~~
26 ~~be void on June 30, 2005.~~

27 (p) "New business," for the purposes of the enterprise
28 zone property tax credit, means any business entity authorized
29 to do business in this state as defined in paragraph (e), or
30 any bank or savings and loan association as defined in s.
31 220.62, subject to the tax imposed by the provisions of this

1 chapter, first beginning operations on a site located in an
2 enterprise zone and clearly separate from any other commercial
3 or industrial operations owned by the same entity, bank, or
4 savings and loan association and which establishes five or
5 more new jobs to employ five or more additional full-time
6 employees at such location. ~~The provisions of This paragraph~~
7 expires on the date specified in s. 290.016 for the expiration
8 of the Florida Enterprise Zone Act shall expire and be void on
9 June 30, 2005.

10 (q) "New employee," for the purposes of the enterprise
11 zone jobs credit, means a person residing in an enterprise
12 zone or a participant in the welfare transition program who is
13 employed at a business located in an enterprise zone who
14 begins employment in the operations of the business after July
15 1, 1995, and who has not been previously employed full time
16 within the preceding 12 months by the business or a successor
17 business claiming the credit pursuant to s. 220.181. A person
18 shall be deemed to be employed by such a business if the
19 person performs duties in connection with the operations of
20 the business on a full-time basis, provided she or he is
21 performing such duties for an average of at least 36 hours per
22 week each month. The person must be performing such duties at
23 a business site located in an enterprise zone. ~~The provisions~~
24 ~~of This paragraph expires on the date specified in s. 290.016~~
25 for the expiration of the Florida Enterprise Zone Act shall
26 expire and be void on June 30, 2005.

27 (t) "Project" means any activity undertaken by an
28 eligible sponsor, as defined in s. 220.183(2)(c), which is
29 designed to construct, improve, or substantially rehabilitate
30 housing that is affordable to low-income or very-low-income
31 households as defined in s. 420.9071(19) and (28); designed to

1 provide commercial, industrial, or public resources and
2 facilities; or designed to improve entrepreneurial and
3 job-development opportunities for low-income persons. A
4 project may be the investment necessary to increase access to
5 high-speed broadband capability in rural communities with
6 enterprise zones, including projects that result in
7 improvements to communications assets that are owned by a
8 business. A project may include the provision of museum
9 educational programs and materials that are directly related
10 to any project approved between January 1, 1996, and December
11 31, 1999, and located in an enterprise zone that was
12 designated pursuant to s. 290.0065 ~~as referenced in s.~~
13 ~~290.00675~~. This paragraph does not preclude projects that
14 propose to construct or rehabilitate low-income or
15 very-low-income housing on scattered sites. The Office of
16 Tourism, Trade, and Economic Development may reserve up to 50
17 percent of the available annual tax credits under s. 220.181
18 for housing for very-low-income households pursuant to s.
19 420.9071(28) for the first 6 months of the fiscal year. With
20 respect to housing, contributions may be used to pay the
21 following eligible project-related activities:

- 22 1. Project development, impact, and management fees
23 for low-income or very-low-income housing projects;
- 24 2. Down payment and closing costs for eligible
25 persons, as defined in s. 420.9071(19) and (28);
- 26 3. Administrative costs, including housing counseling
27 and marketing fees, not to exceed 10 percent of the community
28 contribution, directly related to low-income or
29 very-low-income projects; and
- 30 4. Removal of liens recorded against residential
31 property by municipal, county, or special-district local

1 governments when satisfaction of the lien is a necessary
2 precedent to the transfer of the property to an eligible
3 person, as defined in s. 420.9071(19) and (28), for the
4 purpose of promoting home ownership. Contributions for lien
5 removal must be received from a nonrelated third party.

6
7 ~~The provisions of This paragraph expires on the date specified~~
8 ~~in s. 290.016 for the expiration of the Florida Enterprise~~
9 ~~Zone Act shall expire and be void on June 30, 2005.~~

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

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

21 (gg) "Job Jobs" means a full-time position positions,
22 as consistent with terms used by the Agency for Workforce
23 Innovation and the United States Department of Labor for
24 purposes of unemployment compensation tax administration and
25 employment estimation resulting directly from business
26 operations in this state. The term ~~These terms~~ may not include
27 a temporary construction job jobs involved with the
28 construction of facilities or any job jobs that has have
29 previously been included in any application for tax credits
30 under s. 212.096. The term "jobs" also includes employment of
31 an employee leased from an employee leasing company licensed

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

4 | Section 25. Subsections (1) and (9) of section
5 | 220.181, Florida Statutes, are amended to read:

6 | 220.181 Enterprise zone jobs credit.--

7 | (1)(a) ~~Beginning January 1, 2002,~~ There shall be
8 | allowed a credit against the tax imposed by this chapter to
9 | any business located in an enterprise zone which demonstrates
10 | to the department that the total number of full-time jobs has
11 | increased from the average of the previous 12 months. ~~A~~
12 | ~~business that created a minimum of five new full time jobs in~~
13 | ~~an enterprise zone between July 1, 2000, and December 31,~~
14 | ~~2001, may also be eligible to claim the credit for eligible~~
15 | ~~employees under the provisions that took effect January 1,~~
16 | ~~2002.~~ The credit shall be computed as 20 percent of the actual
17 | monthly wages paid in this state to each new employee hired
18 | when a new job has been created, as defined under s.
19 | 220.03(1)(ff), unless the business is located in a rural
20 | enterprise zone, pursuant to s. 290.004(6)(8), in which case
21 | the credit shall be 30 percent of the actual monthly wages
22 | paid. If no less than 20 percent of the employees of the
23 | business are residents of an enterprise zone, excluding
24 | temporary and part-time employees, the credit shall be
25 | computed as 30 percent of the actual monthly wages paid in
26 | this state to each new employee hired when a new job has been
27 | created, unless the business is located in a rural enterprise
28 | zone, in which case the credit shall be 45 percent of the
29 | actual monthly wages paid, for a period of up to 24
30 | consecutive months. If the new employee hired when a new job
31 | is created is a participant in the welfare transition program,

1 the following credit shall be a percent of the actual monthly
2 wages paid: 40 percent for \$4 above the hourly federal minimum
3 wage rate; 41 percent for \$5 above the hourly federal minimum
4 wage rate; 42 percent for \$6 above the hourly federal minimum
5 wage rate; 43 percent for \$7 above the hourly federal minimum
6 wage rate; and 44 percent for \$8 above the hourly federal
7 minimum wage rate.

8 (b) This credit applies only with respect to wages
9 subject to unemployment tax. The credit provided in this
10 section and does not apply:

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

13 2. For any new employee who is employed for any period
14 less than 3 full months.

15 (c) If this credit is not fully used in any one year,
16 the unused amount may be carried forward for a period not to
17 exceed 5 years. The carryover credit may be used in a
18 subsequent year when the tax imposed by this chapter for such
19 year exceeds the credit for such year after applying the other
20 credits and unused credit carryovers in the order provided in
21 s. 220.02(8).

22 (9) ~~The provisions of~~ This section, except paragraph
23 (1)(c) and subsection (8), expires on the date specified in s.
24 290.016 for the expiration of the Florida Enterprise Zone Act
25 ~~shall expire and be void on June 30, 2005, and a no~~ business
26 may not shall be allowed to begin claiming the such enterprise
27 zone jobs credit after that date; however, the expiration of
28 this section does shall not affect the operation of any credit
29 for which a business has qualified under this section before
30 that date prior to June 30, 2005, or any carryforward of
31 unused credit amounts as provided in paragraph (1)(c).

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

3 220.182 Enterprise zone property tax credit.--

4 (14) ~~The provisions of This section expires on the~~
5 date specified in s. 290.016 for the expiration of the Florida
6 Enterprise Zone Act shall expire and be void on June 30, 2005,
7 and ~~a no~~ business may not ~~shall be allowed to~~ begin claiming
8 the ~~such~~ enterprise zone property tax credit after that date;
9 however, the expiration of this section does ~~shall~~ not affect
10 the operation of any credit for which a business has qualified
11 under this section before that date ~~prior to June 30, 2005,~~ or
12 any carryforward of unused credit amounts as provided in
13 paragraph (1)(b).

14 Section 27. Paragraph (c) of subsection (5) of section
15 288.1175, Florida Statutes, is amended to read:

16 288.1175 Agriculture education and promotion
17 facility.--

18 (5) The department shall competitively evaluate
19 applications for funding of an agriculture education and
20 promotion facility. If the number of applicants exceeds three,
21 the department shall rank the applications based upon criteria
22 developed by the department, with priority given in descending
23 order to the following items:

24 (c) The location of the facility in a brownfield site
25 as defined in s. 376.79(3), a rural enterprise zone as defined
26 in s. 290.004~~(6)~~~~(8)~~, an agriculturally depressed area as
27 defined in s. 570.242(1), a redevelopment area established
28 pursuant to s. 373.461(5)(g), or a county that has lost its
29 agricultural land to environmental restoration projects.

30 Section 28. Subsection (2) of section 370.28, Florida
31 Statutes, is amended to read:

1 370.28 Enterprise zone designation; communities
2 adversely impacted by net limitations.--

3 (2)(a) Such communities having a population of fewer
4 ~~less~~ than 7,500 persons and such communities in rural and
5 coastal counties with a county population of fewer ~~less~~ than
6 25,000 may apply to the Office of Tourism, Trade, and Economic
7 Development by August 15, 1996, for the designation of an area
8 as an enterprise zone. The community must comply with the
9 requirements of s. 290.0055, except that, for a community
10 having a total population of 7,500 persons or more but fewer
11 ~~less~~ than 20,000 persons, the selected area may ~~shall~~ not
12 exceed 5 square miles. Notwithstanding the provisions of s.
13 290.0065, limiting the total number of enterprise zones
14 designated and the number of enterprise zones within a
15 population category, the Office of Tourism, Trade, and
16 Economic Development may designate an enterprise zone in eight
17 of the identified communities. The governing body having
18 jurisdiction over such area shall create an enterprise zone
19 development agency pursuant to s. 290.0056 and submit a
20 strategic plan pursuant to s. 290.0057. Enterprise zones
21 designated pursuant to this section shall be effective January
22 1, 1997. Any enterprise zone designated under this paragraph
23 having an effective date on or before January 1, 2005, shall
24 continue to exist until, and shall terminate December 31,
25 2005, but shall cease to exist on December 31, 2005. Any
26 enterprise zone redesignated on or after January 1, 2006, must
27 do so in accordance with the Florida Enterprise Zone Act.

28 (b) Notwithstanding any provisions of this section to
29 the contrary, communities in coastal counties with a county
30 population greater than 20,000, which can demonstrate that the
31 community has historically been a fishing community and has

1 | therefore had a direct adverse impact from the adoption of the
2 | constitutional amendment limiting the use of nets, shall also
3 | be eligible to apply for designation of an area as an
4 | enterprise zone. The community must comply with the
5 | requirements of s. 290.0055, except s. 290.0055(3). Such
6 | communities shall apply to the Office of Tourism, Trade, and
7 | Economic Development by August 15, 1996. The office may
8 | designate one enterprise zone under this paragraph, which
9 | shall be effective January 1, 1997, and which shall be in
10 | addition to the eight zones authorized under paragraph (a).
11 | Any enterprise zone designated under this paragraph having an
12 | effective date on or before January 1, 2005, shall continue to
13 | exist until December 31, 2005, but shall cease to exist on
14 | that date. Any enterprise zone redesignated on or after
15 | January 1, 2006, must do so in accordance with the Florida
16 | Enterprise Zone Act. Such enterprise zone shall terminate
17 | ~~December 31, 2005.~~ The governing body having jurisdiction over
18 | such area shall create an enterprise zone development agency
19 | pursuant to s. 290.0056 and submit a strategic plan pursuant
20 | to s. 290.0057.

21 | Section 29. Sections 290.00555, 290.0067, 290.00675,
22 | 290.00676, 290.00678, 290.00679, 290.0068, 290.00685,
23 | 290.00686, 290.00687, 290.00688, 290.00689, 290.0069,
24 | 290.00691, 290.00692, 290.00693, 290.00694, 290.00695,
25 | 290.00696, 290.00697, 290.00698, 290.00699, 290.00701,
26 | 290.00702, 290.00703, 290.00704, 290.00705, 290.00706,
27 | 290.00707, 290.00708, 290.00709, 290.009, and 290.015, Florida
28 | Statutes, are repealed.

29 | Section 30. (1) Notwithstanding any other law to the
30 | contrary, any business that has created a new job, as defined
31 | in section 212.096(1)(e), Florida Statutes (2004), and hired

1 any new employee, as defined in paragraph 212.096(1)(c),
2 Florida Statutes (2004), on or before December 31, 2005, for
3 which a credit may be claimed under section 212.096, Florida
4 Statutes (2004), and paid wages after December 31, 2005, for
5 any creditable month under section 212.096, Florida Statutes
6 (2004), is entitled to apply for, qualify for, and avail
7 itself of the credit under section 212.096, Florida Statutes
8 (2004), as if that section remained in effect, unaffected by
9 other sections of this act, until such time as the business
10 has received the maximum credit allowed pursuant to section
11 212.096, Florida Statutes (2004), as it existed on December
12 31, 2005. A business may not receive a credit pursuant to this
13 subsection for any employee hired after October 1, 2005.

14 (2) Notwithstanding any other law to the contrary, any
15 business that has created a new job, as defined in section
16 220.03(1)(ff), Florida Statutes (2004), and hired any new
17 employee, as defined in section 220.03(1)(g), Florida Statutes
18 (2004), on or before December 31, 2005, for which a credit may
19 be claimed under section 220.181, Florida Statutes (2004), and
20 paid wages after December 31, 2005, for any creditable month
21 under section 220.181, Florida Statutes (2004), is entitled to
22 apply for, qualify for, and avail itself of the credit under
23 section 220.181, Florida Statutes (2004), as if that section
24 remained in effect, unaffected by other sections of this act,
25 until such time as the business has received the maximum
26 credit allowed pursuant to section 220.181, Florida Statutes
27 (2004), as it existed on December 31, 2005. A business may not
28 receive a credit pursuant to this subsection for any employee
29 hired after October 1, 2005.

30 (3) Notwithstanding any other law to the contrary, any
31 business that has substantially completed improvements on or

1 before December 31, 2005, for a new or expanding business, as
2 defined in section 196.012, Florida Statutes (2004), in an
3 enterprise zone is entitled to apply, on or before December
4 31, 2006, for an economic development ad valorem tax exemption
5 under section 196.1995(3), Florida Statutes (2004), and if the
6 exemption is granted, to avail itself of the full benefit of
7 the exemption pursuant to that section, as if that section
8 remained in effect, unaffected by other sections of this act
9 until such time as the business has received the maximum
10 exemption allowed pursuant to section 196.1995(3), Florida
11 Statutes (2004), as it existed on December 31, 2005. In
12 addition, if such exemption is granted, the business is
13 entitled to qualify for and to avail itself of the credit in
14 section 220.182, Florida Statutes (2004), as if that section
15 remained in effect, unaffected by other sections of this act,
16 until such time as the business has received the maximum
17 credit allowed pursuant to section 220.182, Florida Statutes
18 (2004), as it existed on December 31, 2005.

19 (4) Notwithstanding any other law to the contrary, for
20 any business that has made a community contribution, as
21 defined by section 220.03(1)(d), Florida Statutes (2004), on
22 or before December 31, 2005, and has received an approval
23 letter from the Office of Tourism, Trade, and Economic
24 Development, the provisions of section 220.183(1)(e), Florida
25 Statutes (2004), remain in effect, unaffected by other
26 sections of this act, until such time as the business has
27 received the maximum credit allowed pursuant to section
28 220.183, Florida Statutes (2004), as it existed on December
29 31, 2005.

30 (5) Notwithstanding any other law to the contrary, for
31 any business that has made a community contribution, as

1 defined by section 212.08(5)(g)2.a., Florida Statutes (2004),
2 on or before December 31, 2005, and has received an approval
3 letter from the Office of Tourism, Trade, and Economic
4 Development, the credit carryover provisions of section
5 212.08(5)(g)1.b., Florida Statutes (2004), remain in effect,
6 unaffected by other sections of this act, until such time as
7 the business has received the maximum credit allowed pursuant
8 to section 212.08(5)(g), Florida Statutes (2004), as it
9 existed on December 31, 2005.

10 (6) Notwithstanding any other law to the contrary, for
11 any business that has made a community contribution, as
12 defined by section 624.5105(5)(a), Florida Statutes (2004), on
13 or before December 31, 2005, and has received an approval
14 letter from the Office of Tourism, Trade, and Economic
15 Development, the credit carryover provisions of section
16 624.5105(1)(e), Florida Statutes (2004), remain in effect,
17 unaffected by other sections of this act, until such time as
18 the business has received the maximum credit allowed pursuant
19 to section 624.5105, Florida Statutes (2004), as it existed on
20 December 31, 2005.

21 (7) Notwithstanding any other law to the contrary, for
22 any business that has qualified for the exemption pursuant to
23 section 212.08(15), Florida Statutes (2004), the provisions of
24 section 212.08(15)(g), Florida Statutes (2004), remain in
25 effect, unaffected by other sections of this act, until such
26 time as the business has received the maximum credit allowed
27 pursuant to section 212.08(15), Florida Statutes (2004), as it
28 existed on December 31, 2005.

29 Section 31. Except as otherwise expressly provided in
30 this act, this act shall take effect July 1, 2005.
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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
COMMITTEE SUBSTITUTE FOR
CS/CS/SB 1770

This committee substitute restores a provision in current law which provides a tax credit for business property having a sales price of \$5,000 or more per unit.