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LEGISLATIVE ACTION

Senate	.	House
Comm: FAV	.	
04/07/2010	.	
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The Committee on Commerce (Detert) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Section 377.809, Florida Statutes, is amended to
read:

377.809 Energy Economic Zone Pilot Program.—

(1) The Department of Community Affairs, in consultation
with the Department of Transportation, shall implement an Energy
Economic Zone Pilot Program for the purpose of developing a
model to help communities cultivate green economic development,
encourage renewable electric energy generation, manufacture



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14 products that contribute to energy conservation and green jobs,
15 and further implement chapter 2008-191, Laws of Florida,
16 relative to discouraging sprawl and developing energy-efficient
17 land use patterns and greenhouse gas reduction strategies. The
18 Office of Tourism, Trade, and Economic Development and the
19 Florida Energy and Climate Commission shall provide technical
20 assistance to the departments in developing and administering
21 the program.

22 (2) (a) The application for a pilot project shall:

23 1. Identify the proposed location of the energy economic
24 zone, which must be within an adopted urban service area and may
25 include a county landfill outside the urban service boundary;

26 2. Present a proposed strategic plan for development and
27 redevelopment in the energy economic zone;

28 3. Demonstrate consistency of the strategic plan with the
29 local comprehensive plan or include proposed plan amendments
30 necessary to achieve consistency; and

31 4. Identify comprehensive plan amendments that will be
32 proposed to implement chapter 2008-191, Laws of Florida.

33 (b) The strategic plan under subparagraph (a)1. must
34 include mixed-use and form-based standards that integrate
35 multimodal transportation facilities with land use and
36 development patterns to reduce reliance on automobiles,
37 encourage certified green building developments and renewable
38 energy systems, encourage creation of green jobs, and
39 demonstrate how local financial and regulatory incentives will
40 be used in the energy economic zone.

41 (c) The Department of Community Affairs shall grant at
42 least one application if the application meets the requirements



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43 of this subsection and the community has demonstrated a prior
44 commitment to energy conservation, carbon reduction, green
45 building, and economic development. The Department of Community
46 Affairs and the Office of Tourism, Trade, and Economic
47 Development shall provide the pilot community, including
48 businesses within the energy economic zone, with technical
49 assistance in identifying and qualifying for eligible grants and
50 credits in job creation, energy, and other areas.

51 (3) The Department of Community Affairs, with the
52 assistance of the Office of Tourism, Trade, and Economic
53 Development, shall submit an interim report by February 15,
54 2010, to the Governor, the President of the Senate, and the
55 Speaker of the House of Representatives regarding the status of
56 the pilot program. The report shall contain any recommendations
57 deemed appropriate by the department for statutory changes to
58 accomplish the goals of the pilot program community, including
59 whether it would be beneficial to provide financial incentives
60 similar to those offered to an enterprise zone.

61 (4) ~~If the pilot project is ongoing,~~ The Department of
62 Community Affairs, with the assistance of the Office of Tourism,
63 Trade, and Economic Development, shall submit a report to the
64 Governor, the President of the Senate, and the Speaker of the
65 House of Representatives by February 15, 2012, evaluating
66 whether the pilot program has demonstrated success. The report
67 shall contain recommendations with regard to whether the program
68 should be expanded for use by other local governments, whether
69 incentives should be revised, renewed, or expanded, and whether
70 state policies should be revised to encourage the goals of the
71 program.



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72 (5) The incentives in ss. 220.195, 220.196, and
73 212.08(5)(q), (r), and (7)(ggg) are available to eligible
74 businesses by adoption of the ordinance required by this
75 subsection by the local government having jurisdiction over a
76 community within an Energy Economic Zone Pilot Program in order
77 to cultivate green economic development, encourage renewable
78 energy generation and implementation, manufacture products that
79 contribute to energy efficiency investments, conservation, and
80 green jobs, reduce reliance on automobiles, develop energy-
81 efficient patterns of land use, and reduce greenhouse gas
82 emissions. In order for such incentives to be authorized, the
83 community within the pilot program must adopt an ordinance that:

84 (a) Designates the energy economic zone by ordinance and
85 certifies to the Department of Community Affairs and the Office
86 of Tourism, Trade, and Economic Development that the community's
87 developments are eligible to receive the incentives.

88 (b) Describes the energy efficiency investments, clean
89 technology industries, and businesses that will be eligible to
90 receive the incentives.

91 (c) Identifies the Leadership in Energy and Environmental
92 Design (LEED) standards or standards of another professionally
93 promulgated green building code which are applicable for
94 eligibility for the exemptions provided in s. 212.08(5) for
95 building materials, business property, and clean technology
96 products within the pilot program community's energy economic
97 zone.

98 (d) Identifies a list, in consultation with the Florida
99 Energy Systems Consortium, of clean technology and manufacturing
100 products eligible for the exemption provided in s. 212.08



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101 (7) (ggg) .

102 (6) The total amount of credits, refunds, and exemptions
103 which may be granted for incentives under the Energy Economic
104 Zone Pilot Program pursuant to subsection (5) is \$300,000 per
105 energy economic zone in any state fiscal year, for a total
106 maximum allowable of \$600,000 each year. A credit or refund that
107 is claimed after each \$300,000 limit is reached shall be
108 disallowed. If the credit or refund limit is not fully used in
109 any one state fiscal year, the unused amount may be carried
110 forward for a period not to exceed 5 years. A business receiving
111 the credit may carry over the credit to be used in a subsequent
112 year that the tax for such year exceeds the credit for such year
113 after applying the other credits and unused credit that is
114 carried over. The local governing body having jurisdiction of
115 the energy economic zone is responsible for tracking and
116 accounting for the levels of credits and refunds granted and the
117 carried over credit of unused amounts each year. All credits,
118 refunds, and exemptions shall be reviewed pursuant to subsection
119 (4) .

120 (7) As used in this section, the terms "energy efficiency
121 investments" and "clean technology industries and businesses"
122 include a diverse range of products, services, and processes
123 that harness renewable materials and energy sources that
124 significantly reduce the use of natural resources, reduce
125 greenhouse gas emissions, and result in energy conservation.
126 Such products, services, and processes include, but are not
127 limited to:

128 (a) Clean transportation technologies such as advanced
129 battery storage, electric propulsion, fuel cells, hybrid-



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130 electric and solar-powered vehicles, and stirling engines.

131 (b) Clean energy technologies such as biofuels, fuel cells,
132 microturbines, photovoltaics, small-scale hydroelectric, and
133 wind power.

134 (c) Clean materials such as biomass materials, biomimetics,
135 green buildings, green chemistry, and phytoremediation.

136 (d) Clean water industries such as biological water
137 filtration, decentralized filtration systems, small-scale
138 desalination, ultraviolet purification, and wetlands
139 restoration.

140 (e) Investments, including improvements to real property,
141 that result in a structure that meets Leadership in Energy and
142 Environmental Design (LEED) standards.

143 (f) Investments, including improvements to real property,
144 which result in a business that meets Green Lodging Standards.

145 Section 2. Paragraphs (q) and (r) are added to subsection
146 (5) of section 212.08, Florida Statutes, and paragraph (ggg) is
147 added to subsection (7) of that section, to read:

148 212.08 Sales, rental, use, consumption, distribution, and
149 storage tax; specified exemptions.—The sale at retail, the
150 rental, the use, the consumption, the distribution, and the
151 storage to be used or consumed in this state of the following
152 are hereby specifically exempt from the tax imposed by this
153 chapter.

154 (5) EXEMPTIONS; ACCOUNT OF USE.—

155 (q) Building materials used in the construction or
156 rehabilitation of energy-efficient structures on real property
157 located in an energy economic zone.—

158 1. Building materials that are used in the construction or



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159 rehabilitation of real property located in an energy economic
160 zone designated pursuant to s. 377.809 are exempt from taxes
161 imposed under this chapter on materials used for energy-
162 efficient or green structures if such materials meet Leadership
163 in Energy and Environmental Design (LEED) standards, Florida
164 Green Lodging Standards, or the standards of another
165 professionally promulgated green building code as approved and
166 defined by the local governing body having jurisdiction of the
167 energy economic zone pursuant to s. 377.809(5). Except as
168 provided in subparagraph 2., this exemption inures to the owner,
169 lessee, or lessor of the real property located in an energy
170 economic zone only through a refund of previously paid taxes. To
171 receive a refund pursuant to this paragraph, the owner, lessee,
172 or lessor of the real property located in an energy economic
173 zone must file an application under oath with the governing body
174 of the local government having jurisdiction over the energy
175 economic zone where the business is located, as applicable,
176 which includes:

177 a. The name and address of the person claiming the refund.
178 b. An address and assessment roll parcel number of the real
179 property for which a refund of previously paid taxes is being
180 sought.

181 c. A description of the materials and energy-efficient
182 construction used to construct or rehabilitate the energy-
183 efficient structure.

184 d. A copy of the building permit issued for the
185 construction of the real property.

186 e. A sworn statement, under the penalty of perjury, from
187 the general contractor licensed in this state with whom the



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188 applicant contracted to accomplish the energy-efficient
189 construction or rehabilitation of the real property, which
190 statement lists the building materials used, the actual cost of
191 the building materials, and the amount of sales tax paid in this
192 state on the building materials. If a general contractor has not
193 been used, the applicant shall provide this information in a
194 sworn statement, under the penalty of perjury. Copies of the
195 invoices that evidence the purchase of the building materials
196 used in such rehabilitation and the payment of sales tax on the
197 building materials must be attached to the sworn statement
198 provided by the general contractor or by the applicant.

199 f. The identification of the energy economic zone in which
200 the energy-efficient structure constructed or rehabilitated is
201 located.

202 g. A certification by the local building code inspector
203 that the improvements necessary to accomplish the construction
204 or rehabilitation of the real property are substantially
205 complete.

206 h. Whether the business is a small business as defined in
207 s. 288.703(1).

208 i. If applicable, the name and address of each permanent
209 employee of the business, indicating those employees who reside
210 in the energy economic zone or an enterprise zone.

211 2. Within 30 working days after receipt of an application,
212 the local government having jurisdiction over the energy
213 economic zone shall review the application to determine if it
214 contains all the information required pursuant to subparagraph
215 1. and meets the criteria set out in this paragraph. The local
216 government shall certify all applications that contain the



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217 information required pursuant to subparagraph 1. and meet the
218 criteria set out in this paragraph as eligible to receive a
219 refund. The certification shall be in writing, and a copy of the
220 certification shall be transmitted to the executive director of
221 the Department of Revenue. The applicant is responsible for
222 forwarding a certified application to the department within the
223 time specified in subparagraph 3. The local government may
224 charge a reasonable administrative fee for reviewing and
225 processing applications.

226 3. An application for a refund pursuant to this paragraph
227 must be submitted to the department within 6 months after the
228 construction of the property is deemed to be substantially
229 complete by the local building code inspector or by September 1
230 after the rehabilitated property is first subject to assessment.

231 4. Not more than one exemption through a refund of
232 previously paid taxes for the construction of real property is
233 permitted for any single parcel of property unless there is a
234 change in ownership between unrelated parties, a new lessor, or
235 a new lessee, other than related parties. A refund may not be
236 granted pursuant to this paragraph unless the amount to be
237 refunded exceeds \$500. A refund granted pursuant to this
238 paragraph may not exceed the lesser of 97 percent of the state
239 sales and use tax paid on the cost of the building materials
240 used in the construction of the real property as determined
241 pursuant to sub-subparagraph 1.e. or \$5,000, or, if no fewer
242 than 20 percent of the employees of the business are residents
243 of an energy economic zone or an enterprise zone, excluding
244 temporary and part-time employees, the amount of refund granted
245 pursuant to this paragraph may not exceed the lesser of 97



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246 percent of the sales tax paid on the cost of such building
247 materials or \$10,000. A refund approved by the department
248 pursuant to this paragraph shall be made within 30 days after
249 formal approval of the application, which determination shall be
250 made within 30 days after receiving the application.

251 5. The department may adopt rules governing the manner and
252 form of refund applications and may establish guidelines as to
253 the requisites for an affirmative showing of qualification for
254 exemption under this paragraph.

255 6. As used in this paragraph the term:

256 a. "Building materials" means tangible personal property
257 that becomes a component part of construction and improvements
258 to real property.

259 b. "Real property" has the same meaning as provided in s.
260 192.001(12), except that the term does not include a condominium
261 or condominium property as defined in s. 718.013.

262 c. "Energy-efficient construction" means the construction,
263 renovation, restoration, rehabilitation, or expansion of
264 improvements to real property resulting in a structure that
265 meets Leadership in Energy and Environmental Design (LEED)
266 standards or standards of another professionally promulgated
267 green building code as defined and approved by the local
268 governing body having jurisdiction over the energy economic
269 zone.

270 d. "Energy-efficient structures" means structures that meet
271 LEED-certified buildings standards or that, upon issuance of a
272 certificate of completion or business tax receipt, meet Green
273 Lodging Standards, or standards of another professionally
274 promulgated green building code as defined and approved by the



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275 local governing body having jurisdiction of the energy economic
276 zone pursuant to s. 377.809(5).

277 e. "Substantially completed" has the same meaning as
278 provided in s. 192.042(1).

279 7. The total amount of refunds that may be granted under
280 this section is subject to the limits in s. 377.809(6).

281 (r) Business property used in an energy economic zone.—

282 1. Business property purchased for use by businesses
283 located in an energy economic zone designated pursuant to s.
284 377.809 is exempt from the tax imposed by this chapter by
285 approval of the local governing body of the jurisdiction in
286 which the energy economic zone is located. This exemption inures
287 to the business only through a refund of previously paid taxes.
288 A refund shall be authorized upon an affirmative showing by the
289 taxpayer to the satisfaction of the local governing body and the
290 department that the requirements of this paragraph have been
291 met.

292 2. To receive a refund, the business must certify to the
293 local government having jurisdiction over the energy economic
294 zone in which the business is located, as applicable, an
295 application that includes:

296 a. The name and address of the business claiming the
297 refund.

298 b. A specific description of the property for which a
299 refund is sought, including its serial number or other permanent
300 identification number.

301 c. The location of the property.

302 d. The sales invoice or other proof of purchase of the
303 property, showing the amount of sales tax paid, the date of



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304 purchase, and the name and address of the sales tax dealer from
305 whom the property was purchased.

306 e. Whether the business is a small business as defined by
307 s. 288.703.

308 f. If applicable, the name and address of each permanent
309 employee of the business, indicating those employees who reside
310 in the energy economic zone.

311 3. An application for a refund pursuant to this paragraph
312 must be submitted to the local government having jurisdiction
313 over the energy economic zone within 6 months after the tax is
314 due on the business property that is purchased.

315 4. Within 30 business days after receipt of an application,
316 the local government shall review the application to determine
317 if it contains all the information required pursuant to
318 subparagraph 2. and meets the criteria set out in this
319 paragraph. After review, the certified application shall be
320 transmitted to the department.

321 5. The amount refunded on purchases of business property
322 under this paragraph is the lesser of 97 percent of the sales
323 tax paid on such business property or \$5,000, or, if at least 20
324 percent of the employees of the business are residents of an
325 energy economic zone or an enterprise zone, excluding temporary
326 and part-time employees, the amount refunded on purchases of
327 business property under this paragraph shall be the lesser of 97
328 percent of the sales tax paid on such business property or
329 \$10,000. A refund approved pursuant to this paragraph is within
330 30 days after formal approval by the department of the
331 application for the refund. A refund may not be granted under
332 this paragraph unless the amount to be refunded exceeds \$100 in



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333 sales tax paid on purchases made within a 60-day period.

334 6. The department shall adopt rules governing the manner
335 and form of refund applications and may establish guidelines as
336 to the requisites for an affirmative showing of qualification
337 for exemption under this paragraph.

338 7. If the department determines that the business property
339 is used outside an energy economic zone within 3 years after the
340 date of purchase, the amount of taxes refunded to the business
341 purchasing such business property shall immediately be due and
342 payable to the department by the business, together with the
343 appropriate interest and penalty, computed from the date of
344 purchase, in the manner provided by this chapter.

345 8. As used in this paragraph, the term, "business property"
346 means new or used tangible personal property having a sales
347 price of at least \$1,000 and used in an energy economic zone by
348 a clean technology industry or business or in implementing clean
349 technologies and energy efficiency investments in an existing
350 business as approved and defined pursuant to s. 377.809.

351 9. The total amount of refunds that may be granted under
352 this section is subject to the limits in s. 377.809(6).

353 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
354 entity by this chapter do not inure to any transaction that is
355 otherwise taxable under this chapter when payment is made by a
356 representative or employee of the entity by any means,
357 including, but not limited to, cash, check, or credit card, even
358 when that representative or employee is subsequently reimbursed
359 by the entity. In addition, exemptions provided to any entity by
360 this subsection do not inure to any transaction that is
361 otherwise taxable under this chapter unless the entity has



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362 obtained a sales tax exemption certificate from the department
363 or the entity obtains or provides other documentation as
364 required by the department. Eligible purchases or leases made
365 with such a certificate must be in strict compliance with this
366 subsection and departmental rules, and any person who makes an
367 exempt purchase with a certificate that is not in strict
368 compliance with this subsection and the rules is liable for and
369 shall pay the tax. The department may adopt rules to administer
370 this subsection.

371 (ggg) Clean technology and manufacturing products.—Clean
372 technology and manufacturing products used in energy economic
373 zones, specified in an ordinance adopted pursuant to s.
374 377.809(5), are exempt from the tax imposed by this chapter. The
375 local governing body of the jurisdiction in which the energy
376 economic zone is located, upon consulting with the Florida
377 Energy Systems Consortium, shall provide the department a list
378 of clean technology and manufacturing products eligible for the
379 exemption by December 31, 2010, and shall update the list at
380 least every 2 years. The total amount of refunds which may be
381 granted under this paragraph is subject to the limits in s.
382 377.809(6).

383 Section 3. Section 220.195, Florida Statutes, is created to
384 read:

385 220.195 Energy economic zone jobs tax credit.—

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

387 (a) "Eligible business" means an eligible clean technology
388 business or any business making an energy-efficiency investment
389 which is located in an energy economic zone designated pursuant
390 to s. 377.809 and which is authorized to receive credits by the



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391 ordinance adopted under s. 377.809(5).

392 (b) "Qualified employee" means a resident of this state
393 who:

394 1. Is first employed by an eligible business on or after
395 July 1, 2011;

396 2. Is not an owner, partner, or majority stockholder of an
397 eligible business; and

398 3. Is employed by an eligible business for at least 6
399 months.

400 (2)(a) A credit against the tax imposed under this chapter
401 may be claimed by an eligible business for compensation paid to
402 a qualified employee.

403 (b) The credit authorized by this subsection shall equal 10
404 percent of the compensation paid for the first 2 years of
405 employment in this state by an eligible business. However, the
406 credit shall equal 20 percent of the compensation payroll for
407 those same years if the employee resides within the designated
408 energy economic zone or an enterprise zone.

409 (c) The credit authorized by this subsection may not exceed
410 \$5,000 annually for each qualified employee except for employees
411 who reside in the designated energy economic zone, in which case
412 the credit may not exceed \$ 10,000.

413 (d) This credit applies only with respect to wages subject
414 to unemployment tax.

415 (e) In order to be eligible for this credit, the qualified
416 employee must receive an annual salary at a minimum of the
417 average statewide annual salary or the average salary of the
418 metropolitan statistical area where the energy economic zone is
419 located.



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420 (f) The credit authorized by this subsection is in addition
421 to any credit available to the business due to its location
422 within a designated enterprise zone.

423 (3) The total amount of credits which may be granted under
424 this section is subject to the limits in s. 377.809(6).

425 (4) (a) An eligible clean technology business must apply to
426 the local governing body of the community within an energy
427 economic zone pilot project for authorization to claim an energy
428 economic zone tax credit. The application must be filed under
429 oath and include:

430 1. The name and address of the business and documentation
431 that the business is an eligible clean technology business.

432 2. For each employee for which a tax credit is sought:

433 a. The employee's name and documentation that the employee
434 is a qualified employee.

435 b. The salary or hourly wages, including the hourly wages
436 subject to unemployment tax paid to the qualified employee.

437 (b) The applicant for a tax credit has the burden of
438 demonstrating to the satisfaction of the local governing body
439 and the department that it meets the requirements of this
440 section.

441 (c) Within 30 business days after receipt of an
442 application, the local government of the jurisdiction in which
443 the energy economic zone is located shall certify an application
444 if it contains the information required pursuant to this section
445 and meets the criteria set out in this section as eligible to
446 receive a credit. If applicable, the local government shall also
447 certify the number and identify the employees of the business
448 who are residents of the energy economic zone or an enterprise



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449 zone, excluding temporary and part-time employees. The
450 certification shall be in writing and a copy of the
451 certification shall be provided to the department. The business
452 is responsible for forwarding a certified application to the
453 department.

454 (d) The taxpayer must affirmatively demonstrate to the
455 satisfaction of the local government and the department that it
456 meets the requirements of this section.

457 (5) An eligible business may not carry over more tax
458 credits in an amended return than were claimed on the original
459 return for the taxable year.

460 (6) (a) Any person who fraudulently claims this credit is
461 liable for repayment of the credit, plus a mandatory penalty in
462 the amount of 200 percent of the credit, plus interest at the
463 rate provided in s. 220.807, and commits a felony of the third
464 degree, punishable as provided in s. 775.082, s. 775.083, or s.
465 775.084.

466 (b) Any person who makes an underpayment of tax as a result
467 of a grossly overstated claim for this credit commits a felony
468 of the third degree, punishable as provided in s. 775.082, s.
469 775.083, or s. 775.084. As used in this paragraph, the term
470 "grossly overstated claim" means a claim in an amount in excess
471 of 100 percent of the amount of credit allowable under this
472 section.

473 (7) The department may adopt rules to prescribe any
474 necessary forms required to claim a tax credit under this
475 section and to provide guidelines and procedures required to
476 administer the provisions of this section.

477 (8) The total amount of credits which may be granted under



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478 this section is subject to the limits provided in s. 377.809(6).

479 Section 4. Section 220.196, Florida Statutes, is created to
480 read:

481 220.196 Energy Economic Zone Pilot Program property tax
482 credit.-

483 (1) (a) There shall be allowed a credit against the tax
484 imposed by this chapter to any business that establishes a new
485 business as defined in s. 220.03, makes an expansion of an
486 existing business as defined in s. 220.03, or rebuilds an
487 existing business as defined in s. 220.03 for eligible
488 businesses as approved and defined in s. 377.809 located in an
489 energy economic zone designated pursuant to s. 377.809. The
490 credit shall be computed annually as ad valorem taxes paid in
491 this state, in the case of a new business; the additional ad
492 valorem tax paid in this state resulting from assessments on
493 additional real or tangible personal property acquired to
494 facilitate the expansion of an existing business; or the ad
495 valorem taxes paid in this state resulting from assessments on
496 property replaced or restored, in the case of a rebuilt
497 business, including pollution and waste control facilities, or
498 any part thereof, and including one or more buildings or other
499 structures, machinery, fixtures, and equipment.

500 (b) If the credit granted pursuant to this section is not
501 fully used in any one year, the unused amount may be carried
502 forward for a period not to exceed 4 years. The carryover credit
503 may be used in a subsequent year when the tax imposed by this
504 chapter for such year exceeds the credit for such year under
505 this section after applying the other credits and unused credit
506 carryovers. The amount of credit taken under this section in any



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507 one year, however, may not exceed \$25,000 or, if at least 20
508 percent of the employees of the business are residents of the
509 energy economic zone or an enterprise zone, the amount may not
510 exceed \$50,000.

511 (2) To be eligible to receive an expanded energy economic
512 zone property tax credit of up to \$50,000, the business must
513 provide a statement, under oath, on the form prescribed by the
514 department for claiming the credit authorized by this section,
515 that at least 20 percent of its employees, excluding temporary
516 and part-time employees, are residents of the energy economic
517 zone or a designated enterprise zone. It shall be a condition
518 precedent to the granting of each annual tax credit that such
519 employment requirements be fulfilled throughout each year during
520 the 5-year period of the credit. The statement shall set forth
521 the name and place of residence of each permanent employee on
522 the last day of business of the tax year for which the credit is
523 claimed or, if the employee is no longer employed or eligible
524 for the credit on that date, the last calendar day of the last
525 full calendar month that the employee was employed or eligible
526 for the credit at the relevant site.

527 (3) The credit is available to a new business for a period
528 not to exceed the year in which ad valorem taxes are first
529 levied against the business and the 4 years immediately
530 thereafter. The credit is available to an expanded existing
531 business for a period not to exceed the year in which ad valorem
532 taxes are first levied on additional real or tangible personal
533 property acquired to facilitate the expansion or rebuilding and
534 the 4 years immediately thereafter. A business may not claim the
535 credit authorized by this section for more than 5 consecutive



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536 years, except for any credit amount attributable to the
537 carryover of a previously earned credit.

538 (4) To be eligible for an energy economic zone property tax
539 credit, a new, expanded, or rebuilt business shall file a notice
540 with the property appraiser of the county in which the business
541 property is located or to be located. The notice shall be filed
542 no later than April 1 of the year in which new or additional
543 real or tangible personal property acquired to facilitate such
544 new, expanded, or rebuilt facility is first subject to
545 assessment. The notice shall be made on a form prescribed by the
546 department and shall include separate descriptions of:

547 (a) Real and tangible personal property owned or leased by
548 the business prior to expansion, if any.

549 (b) Net new or additional real and tangible personal
550 property acquired to facilitate the new, expanded, or rebuilt
551 facility.

552 (5) When filing for an energy economic zone property tax
553 credit as a new business, a business shall include a copy of its
554 receipt indicating payment of ad valorem taxes for the current
555 year.

556 (6) When filing for an energy economic zone property tax
557 credit as an expanded or rebuilt business, a business shall
558 include copies of its receipts indicating payment of ad valorem
559 taxes for the current year for prior existing property and for
560 expansion-related or rebuilt property.

561 (7) The receipts described in subsections (5) and (6) shall
562 indicate the assessed value of the property, the property taxes
563 paid, a brief description of the property, and an indication, if
564 applicable, that the property was separately assessed as



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565 expansion-related or rebuilt property.

566 (8) The department may adopt rules to administer the
567 provisions of this section.

568 (9) The taxpayer has the responsibility to affirmatively
569 demonstrate to the satisfaction of the local government having
570 jurisdiction of the energy economic zone and the department that
571 he or she meets the requirements of this section.

572 (10) When claiming an energy economic zone property tax
573 credit as an expansion of an existing business or as a new
574 business, it is a condition precedent to the granting of each
575 annual tax credit that there have been, throughout each year
576 during the 5-year period, at least five more employees than in
577 the year preceding the initial granting of the credit.

578 (11) To apply for an energy economic zone property tax
579 credit, a new, expanded, or rebuilt business must file under
580 oath with the local government having jurisdiction over the
581 energy economic zone where the business is located an
582 application prescribed by the department for claiming the credit
583 authorized by this section. Within 30 business days after
584 receipt of an application, the local government shall review and
585 certify as applicable all applications that contain the
586 information required pursuant to this section and meet the
587 criteria set out in this section as eligible to receive a
588 credit. If applicable, the local government shall also certify
589 whether at least 20 percent of the employees of the business are
590 residents of an energy economic zone or designated enterprise
591 zone, excluding temporary and part-time employees. The
592 certification shall be in writing, and a copy of the
593 certification shall be transmitted to the department. The



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594 business is responsible for forwarding all certified
595 applications to the department.

596 (12) When filing for an energy economic zone property tax
597 credit, a business shall include identification of the
598 designated energy economic zone in which the business is
599 located.

600 (13) When filing for an energy economic zone property tax
601 credit, a business shall indicate whether the business is a
602 small business as defined by s. 288.703.

603 (14) The total amount of credits which may be granted under
604 this section is subject to the limits provided in s. 377.809(6).

605 Section 5. This act shall take effect July 1, 2010.

606
607 ===== T I T L E A M E N D M E N T =====

608 And the title is amended as follows:

609 Delete everything before the enacting clause
610 and insert:

611 A bill to be entitled

612 An act relating to energy economic zones; amending s.
613 377.809, F.S.; requiring the Department of Community
614 Affairs to include in its report on the Energy
615 Economic Zone Pilot Program information relating to
616 incentives available under the program; requiring a
617 community within an energy economic zone pilot program
618 to adopt an ordinance to authorize certain tax
619 incentives; limiting the amount of tax incentives
620 available; requiring the local government having
621 jurisdiction over the energy economic zone to track
622 the use of incentives under the program; providing



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623 definitions; amending s. 212.08, F.S.; exempting
624 certain building materials used in the construction or
625 rehabilitation of energy-efficient structures from the
626 tax on sales, use, and other transactions; authorizing
627 the Department of Revenue to adopt rules; providing
628 definitions; exempting certain business property used
629 in an energy economic zone from the tax on sales, use,
630 and other transactions; authorizing the Department of
631 Revenue to adopt rules; providing definitions;
632 exempting clean technology and manufacturing products
633 used in energy economic zones from the tax on sales
634 use and other transactions; creating s. 220.195, F.S.;
635 providing definitions; creating an energy economic
636 zone jobs tax credit; providing credit eligibility
637 requirements; providing limits on the amount of
638 credits that may be granted; providing application
639 requirements; providing criminal penalties for
640 fraudulent or grossly exaggerated tax credit claims;
641 authorizing the Department of Revenue to adopt rules;
642 creating s. 220.196, F.S.; creating the energy
643 economic zone pilot program property tax credit;
644 providing credit eligibility requirements; providing
645 notice reporting requirements; providing requirements
646 for businesses claiming the tax credit; authorizing
647 the Department of Revenue to adopt rules for certain
648 purposes; providing an effective date.