



671466

LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
04/14/2011	.	
	.	
	.	
	.	

---

---

The Committee on Budget Subcommittee on Transportation, Tourism, and Economic Development Appropriations (Bennett) recommended the following:

**Senate Amendment (with title amendment)**

Between lines 143 and 144  
insert:

Section 2. Subsection (4) of section 377.809, Florida Statutes, is amended, and subsections (5) through (8) are added to that section, to read:

377.809 Energy Economic Zone Pilot Program.—

(4) ~~If the pilot project is ongoing,~~ The Department of Community Affairs, with the assistance of the Office of Tourism, Trade, and Economic Development, shall submit a report to the



671466

12 Governor, the President of the Senate, and the Speaker of the  
13 House of Representatives by February 15, 2015 ~~2012~~, evaluating  
14 whether the pilot program has demonstrated success. The report  
15 shall contain recommendations with regard to whether the program  
16 should be expanded for use by other local governments and  
17 whether state policies should be revised to encourage the goals  
18 of the program.

19 (5) Beginning July 1, 2012, all the incentives and benefits  
20 provided to enterprise zones pursuant to state law shall be  
21 available to the energy economic zones designated by July 1,  
22 2010, pursuant to s. 377.809. In order to provide incentives, no  
23 later than March 1, 2012, each local governing body having  
24 jurisdiction over an energy economic zone shall, by local  
25 ordinance, establish boundaries of the energy economic zone,  
26 specify applicable energy efficiency standards, and determine  
27 eligibility criteria for application of state and local  
28 incentives and benefits in the energy economic zone. However, in  
29 order to receive benefits provided under s. 288.106, a business  
30 must be a qualified target industry business under s. 288.106  
31 for state purposes. Boundaries may be revised by local  
32 ordinance. Such incentives and benefits include those in ss.  
33 220.181, 220.182, 212.08, 220.183, 624.5105, 212.096, and  
34 288.106 and the public utility discounts provided in s.  
35 290.007(8). The exemption provided in s. 212.08(5)(c) shall be  
36 for renewable energy as defined in s. 377.803(4). For purposes  
37 of this section, any applicable requirements for employee  
38 residency for higher refund or credit thresholds shall be based  
39 on employee residency in the energy economic zone or an  
40 enterprise zone. A business in an energy economic zone may also



671466

41 be eligible for funding under ss. 288.047 and 445.003, and a  
42 transportation project in an energy economic zone shall be  
43 provided priority in funding under s. 288.063. Other projects  
44 shall be given priority ranking to the extent practicable for  
45 grants administered under state energy programs.

46 (6) Effective July 1, 2012, the total amount of state  
47 credits, refunds, and exemptions that may be provided by the  
48 governing body of each energy economic zone to eligible  
49 businesses for energy-economic-zone incentives pursuant to  
50 subsection (5) is \$300,000 per designated energy economic zone  
51 in any state fiscal year. A credit or refund that is applied for  
52 after each \$300,000 limit is reached shall be disallowed by the  
53 governing body of the energy economic zone. If the \$300,000  
54 incentive cap is not fully used in any one state fiscal year by  
55 an energy economic zone, the unused amount under the cap may be  
56 carried forward for not more than 5 years. The local governing  
57 body having jurisdiction over the energy economic zone is  
58 responsible for allocating the incentives, for verifying that  
59 businesses receiving such incentives are eligible for the  
60 incentives provided, and for ensuring that the incentives  
61 provided do not exceed the cap for the state fiscal year.

62 (7) Upon approving an incentive for an eligible business,  
63 the governing body having jurisdiction over the energy economic  
64 zone shall provide the taxpayer with a certificate indicating  
65 the eligible business's name, federal identification number,  
66 date the incentive is provided, name of the energy economic  
67 zone, incentive type, and the incentive amount. The local  
68 governing body shall certify to the Department of Revenue or the  
69 Office of Tourism, Trade, and Economic Development, whichever is



671466

70 applicable, which businesses or properties are eligible to  
71 receive any or all of the state incentives according to their  
72 statutory requirements. The governing body having jurisdiction  
73 over the energy economic zone shall provide a copy of the  
74 certificate to the Department of Revenue and the Office of  
75 Tourism, Trade, and Economic Development as notification that  
76 such incentives were approved for the specific eligible business  
77 or property. For incentives to be claimed against the sales and  
78 use tax under chapter 212, the Department of Revenue shall send,  
79 within 14 days after receipt, written instructions to an  
80 eligible business on how to claim the credit on a sales and use  
81 tax return initiated through an electronic data interchange. Any  
82 credit against the sales and use tax shall be deducted from any  
83 sales and use tax remitted by the dealer to the Department of  
84 Revenue by electronic funds transfer and may be deducted only on  
85 a sales and use tax return initiated through an electronic data  
86 interchange. The dealer shall separately state the credit on the  
87 electronic return. The net amount of tax due and payable must be  
88 remitted by electronic funds transfer. If the credit is larger  
89 than the amount owed on the sales and use tax return, such  
90 excess amounts may be carried forward for a period not to exceed  
91 12 months following the date the credit is initially claimed.

92 (8) If all conditions are deemed met, the Office of  
93 Tourism, Trade, and Economic Development and the Department of  
94 Revenue may adopt emergency rules pursuant to ss. 120.536(1) and  
95 120.54 to administer the provisions of subsections (5)-(7). The  
96 emergency rules shall remain in effect for 6 months after the  
97 rules are adopted, and the rules may be renewed during the  
98 pendency of procedures to adopt permanent rules addressing the



671466

99 subject of the emergency rules.

100 Section 3. Paragraph (u) is added to subsection (24) of  
101 section 380.06, Florida Statutes, to read:

102 380.06 Developments of regional impact.—

103 (24) STATUTORY EXEMPTIONS.—

104 (u) Any development in an energy economic zone designated  
105 pursuant to s. 377.809, shall be exempt from this section upon  
106 approval of its local governing body.

107  
108 If a use is exempt from review as a development of regional  
109 impact under paragraphs (a)-(s), but will be part of a larger  
110 project that is subject to review as a development of regional  
111 impact, the impact of the exempt use must be included in the  
112 review of the larger project, unless such exempt use involves a  
113 development of regional impact that includes a landowner,  
114 tenant, or user that has entered into a funding agreement with  
115 the Office of Tourism, Trade, and Economic Development under the  
116 Innovation Incentive Program and the agreement contemplates a  
117 state award of at least \$50 million.

118  
119 ===== T I T L E A M E N D M E N T =====

120 And the title is amended as follows:

121 Delete lines 2 - 9

122 and insert:

123 An act relating to economic development; amending s.  
124 288.106, F.S.; revising the criteria for the  
125 determination of target industry businesses by the  
126 Office of Tourism, Trade, and Economic Development;  
127 providing for notification by a municipal governing



671466

128 board of private-sector wage calculation; amending s.  
129 377.809, F.S.; deleting an obsolete provision;  
130 revising the date by which the Department of Community  
131 Affairs, with the assistance of the Office of Tourism,  
132 Trade, and Economic Development, must submit a report  
133 to the Governor and Legislature evaluating whether the  
134 Energy Economic Zone Pilot Program has demonstrated  
135 success; requiring that all incentives and benefits  
136 provided to enterprise zones be made available to  
137 energy economic zones by a specified date; requiring  
138 each local governing body having jurisdiction over an  
139 energy economic zone to establish boundaries of the  
140 energy economic zone, specify applicable energy-  
141 efficiency standards, and determine eligibility  
142 criteria for application of state and local incentives  
143 and benefits; requiring that a business be a qualified  
144 target industry business for state purposes; providing  
145 that boundaries may be revised by local ordinance;  
146 specifying the incentives and benefits; requiring that  
147 applicable requirements for employee residency for  
148 higher refund or credit thresholds be based on  
149 employee residency in the energy economic zone or an  
150 enterprise zone; providing that certain businesses are  
151 eligible for funding and other businesses have  
152 priority for funding; providing a cap on the total  
153 amount of state credits, refunds, and exemptions that  
154 may be provided to eligible businesses for energy-  
155 economic-zone incentives; authorizing the unused  
156 amount of a credit to be carried forward for a limited



671466

157 period; providing that the local governing body having  
158 jurisdiction over the energy economic zone is  
159 responsible for allocating the incentives and  
160 verifying eligibility of businesses to receive  
161 incentives; requiring the governing body to provide  
162 the taxpayer with a certificate indicating  
163 eligibility; requiring the local governing body to  
164 certify to the Department of Revenue or the Office of  
165 Tourism, Trade, and Economic Development which  
166 businesses or properties are eligible to receive state  
167 incentives; requiring the Department of Revenue to  
168 send written instructions to the eligible businesses  
169 on claiming the credit on a sales and use tax return  
170 initiated through an electronic data interchange;  
171 authorizing the Office of Tourism, Trade, and Economic  
172 Development and the Department of Revenue to adopt  
173 emergency rules; providing for renewal of the rules;  
174 amending s. 380.06, F.S.; providing that certain  
175 developments in an energy economic zone are exempt  
176 from review as a development of regional impact;  
177 providing an effective date.