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HB 7087, Engrossed 3

2012 Legislature

1
2 An act relating to economic development; amending s.
3 196.199, F.S.; providing an exemption from intangible
4 tax for lessees performing a governmental, municipal,
5 or public purpose or function; providing that the
6 exemption from intangible tax applies retroactively to
7 all governmental leaseholds in existence as of a
8 certain date; providing that the provision is remedial
9 in nature and does not create a right to certain
10 refunds; amending s. 210.20, F.S.; deleting obsolete
11 provisions; establishing a funding source for the H.
12 Lee Moffitt Cancer Center and Research Institute from
13 a portion of the cigarette tax collections; directing
14 the purposes for which such funds may be used;
15 establishing a funding source for the Department of
16 Health from a portion of the cigarette tax collections
17 to establish grants and undertake other activities in
18 conjunction with the Sanford-Burnham Medical Research
19 Institute to further biomedical research; directing
20 the purposes for which such funds may be used;
21 amending s. 210.201, F.S.; establishing the purposes
22 for which funding to the H. Lee Moffitt Cancer Center
23 and Research Institute may be used; amending s.
24 211.3103, F.S.; revising the excise tax rates levied
25 upon each ton of phosphate rock severed; specifying
26 the period during which the rates apply; revising the
27 distribution of the revenues received; deleting
28 obsolete provisions; amending s. 211.02, F.S.;

ENROLLED

HB 7087, Engrossed 3

2012 Legislature

29 | defining the term "mature field recovery oil" and
30 | applying to such oil the tiered severance tax rates
31 | applicable to tertiary oil; amending s. 211.06, F.S.;
32 | revising the distribution of certain proceeds from the
33 | Oil and Gas Tax Trust Fund; amending s. 212.08, F.S.;
34 | providing an exemption from the tax on sales, use, and
35 | other transactions for electricity used by
36 | packinghouses; defining the term "packinghouse";
37 | expanding exemptions from the sales and use tax on
38 | labor, parts, and equipment used in repairs of certain
39 | aircraft; exempting certain items used to manufacture,
40 | produce, or modify aircraft and gas turbine engines
41 | and parts from the tax on sales, use, and other
42 | transactions; revising a condition for an exemption
43 | for machinery and equipment; providing an exemption
44 | from the tax on sales, use, and other transactions for
45 | the sale or lease of accessible taxicabs; defining the
46 | term "accessible taxicab"; amending s. 212.097, F.S.;
47 | revising the eligibility criteria for tax credits
48 | under the Urban High-Crime Area Job Tax Credit
49 | Program; amending s. 220.14, F.S.; increasing the
50 | amount of income that is exempt from the corporate
51 | income tax; amending s. 220.63, F.S.; increasing the
52 | amount of income that is exempt from the franchise tax
53 | imposed on banks and savings associations; amending s.
54 | 283.35, F.S.; requiring an agency, university,
55 | college, school district, or other political
56 | subdivision of the state to grant a specified

ENROLLED

HB 7087, Engrossed 3

2012 Legislature

57 | preference to a vendor located within the state when
58 | awarding a contract for printing; specifying the
59 | percentage of preference to be granted; amending s.
60 | 287.057, F.S.; providing an exception to the
61 | requirement for competitive solicitation of
62 | contractual services and commodities for public
63 | service announcement programs provided by certain
64 | nonprofit corporations; amending s. 287.084, F.S.;
65 | requiring, rather than authorizing, an agency,
66 | university, college, school district, or other
67 | political subdivision of the state in making purchases
68 | of personal property through competitive solicitation
69 | to award a preference to the lowest responsible and
70 | responsive vendor having a principal place of business
71 | within this state under specified circumstances;
72 | specifying the percentage of preference to be granted;
73 | providing nonapplicability; prohibiting the preclusion
74 | of a vendor whose principal place of business is in
75 | this state from being an authorized reseller of
76 | information technology commodities of state
77 | contractors, under certain circumstances; amending s.
78 | 288.1254, F.S.; redefining the terms "digital media
79 | project," "off-season certified production," and
80 | "production"; defining the terms "high-impact digital
81 | media project" and "interactive website"; revising
82 | provisions limiting the amount of tax credits for
83 | high-impact television series and digital media
84 | productions; providing criteria for determining

ENROLLED

HB 7087, Engrossed 3

2012 Legislature

85 | priority for tax credits that have not yet been
86 | certified; reducing the required percent of certain
87 | production components necessary to qualify for
88 | additional credits; authorizing credit allocations for
89 | the 2015-2016 fiscal year; extending program repeal
90 | provisions by 1 year; amending s. 288.9914, F.S.;
91 | revising limits on tax credits that may be claimed by
92 | qualified community development entities under the
93 | program; amending s. 288.9915, F.S.; revising
94 | restrictions on a qualified community development
95 | entity's making of cash interest payments on certain
96 | long-term debt securities; creating s. 290.00729,
97 | F.S.; authorizing Charlotte County to apply to the
98 | Department of Economic Opportunity for designation of
99 | an enterprise zone; providing application
100 | requirements; authorizing the Department of Economic
101 | Opportunity to designate an enterprise zone in
102 | Charlotte County; requiring that the Department of
103 | Economic Opportunity establish the initial effective
104 | date for the enterprise zone; creating s. 290.00731,
105 | F.S.; authorizing Citrus County to apply to the
106 | Department of Economic Opportunity for designation of
107 | an enterprise zone; providing an application deadline
108 | and requirements; authorizing the Department of
109 | Economic Opportunity to designate an enterprise zone
110 | in Citrus County; requiring the Department of Economic
111 | Opportunity to establish the effective date of the
112 | enterprise zone; amending s. 332.08, F.S.; authorizing

ENROLLED

HB 7087, Engrossed 3

2012 Legislature

113 a municipality participating in a federal airport
114 privatization pilot program to lease or sell to a
115 private party an airport or other air navigation
116 facility or certain real property, improvements, and
117 equipment; requiring approval by the Department of
118 Transportation of the sale or lease agreement under
119 certain circumstances; providing criteria for
120 department approval; amending s. 565.07, F.S.;
121 providing that a distilled spirit greater than 153
122 proof may be distilled, bottled, packaged, or
123 processed for export or sale outside the state;
124 creating provisions specifying a period during this
125 year when the sale of clothing, wallets, bags, and
126 school supplies are exempt from the tax on sales;
127 providing definitions; providing exceptions; providing
128 an appropriation to the Department of Revenue;
129 providing an appropriation to the State Economic
130 Enhancement and Development Trust Fund and subsequent
131 appropriation from the trust fund to the Department of
132 Economic Opportunity to fund economic development
133 programs for the 2012-2013 fiscal year; authorizing
134 the Department of Revenue to adopt emergency rules;
135 providing effective dates.

136

137 Be It Enacted by the Legislature of the State of Florida:

138

139 Section 1. Paragraph (a) of subsection (2) of section
140 196.199, Florida Statutes, is amended to read:

ENROLLED
 HB 7087, Engrossed 3

2012 Legislature

141 196.199 Government property exemption.—

142 (2) Property owned by the following governmental units but
 143 used by nongovernmental lessees shall only be exempt from
 144 taxation under the following conditions:

145 (a) Leasehold interests in property of the United States,
 146 of the state or any of its several political subdivisions, or of
 147 municipalities, agencies, authorities, and other public bodies
 148 corporate of the state shall be exempt from ad valorem taxation
 149 and the intangible tax pursuant to paragraph (b) only when the
 150 lessee serves or performs a governmental, municipal, or public
 151 purpose or function, as defined in s. 196.012(6). In all such
 152 cases, all other interests in the leased property shall also be
 153 exempt from ad valorem taxation. However, a leasehold interest
 154 in property of the state may not be exempted from ad valorem
 155 taxation when a nongovernmental lessee uses such property for
 156 the operation of a multipurpose hazardous waste treatment
 157 facility.

158 Section 2. The amendment to s. 196.199, Florida Statutes,
 159 made by this act shall take effect upon this act becoming a law
 160 and shall apply retroactively to all governmental leaseholds in
 161 existence as of January 1, 2011. This section is intended to be
 162 remedial in nature and does not create a right to a refund or
 163 require any governmental entity to refund any tax, penalty, or
 164 interest remitted to the Department of Revenue before the
 165 effective date of this act.

166 Section 3. Paragraph (b) of subsection (2) of section
 167 210.20, Florida Statutes, is amended, and paragraph (c) is added
 168 to subsection (2) of that section, to read:

ENROLLED
 HB 7087, Engrossed 3

2012 Legislature

169 210.20 Employees and assistants; distribution of funds.—

170 (2) As collections are received by the division from such
 171 cigarette taxes, it shall pay the same into a trust fund in the
 172 State Treasury designated "Cigarette Tax Collection Trust Fund"
 173 which shall be paid and distributed as follows:

174 ~~(b)1. Beginning January 1, 1999, and continuing for 10~~
 175 ~~years thereafter, the division shall from month to month certify~~
 176 ~~to the Chief Financial Officer the amount derived from the~~
 177 ~~cigarette tax imposed by s. 210.02, less the service charges~~
 178 ~~provided for in s. 215.20 and less 0.9 percent of the amount~~
 179 ~~derived from the cigarette tax imposed by s. 210.02, which shall~~
 180 ~~be deposited into the Alcoholic Beverage and Tobacco Trust Fund,~~
 181 ~~specifying an amount equal to 2.59 percent of the net~~
 182 ~~collections, and that amount shall be paid to the Board of~~
 183 ~~Directors of the H. Lee Moffitt Cancer Center and Research~~
 184 ~~Institute, established under s. 1004.43, by warrant drawn by the~~
 185 ~~Chief Financial Officer upon the State Treasury. These funds are~~
 186 ~~hereby appropriated monthly out of the Cigarette Tax Collection~~
 187 ~~Trust Fund, to be used for the purpose of constructing,~~
 188 ~~furnishing, and equipping a cancer research facility at the~~
 189 ~~University of South Florida adjacent to the H. Lee Moffitt~~
 190 ~~Cancer Center and Research Institute. In fiscal years 1999-2000~~
 191 ~~and thereafter with the exception of fiscal year 2008-2009, the~~
 192 ~~appropriation to the H. Lee Moffitt Cancer Center and Research~~
 193 ~~Institute authorized by this subparagraph shall not be less than~~
 194 ~~the amount that would have been paid to the H. Lee Moffitt~~
 195 ~~Cancer Center and Research Institute for fiscal year 1998-1999~~
 196 ~~had payments been made for the entire fiscal year rather than~~

ENROLLED

HB 7087, Engrossed 3

2012 Legislature

197 ~~for a 6-month period thereof.~~

198 ~~2. Beginning July 1, 2002, and continuing through June 30,~~

199 ~~2004, the division shall, in addition to the distribution~~

200 ~~authorized in subparagraph 1., from month to month certify to~~

201 ~~the Chief Financial Officer the amount derived from the~~

202 ~~cigarette tax imposed by s. 210.02, less the service charges~~

203 ~~provided for in s. 215.20 and less 0.9 percent of the amount~~

204 ~~derived from the cigarette tax imposed by s. 210.02, which shall~~

205 ~~be deposited into the Alcoholic Beverage and Tobacco Trust Fund,~~

206 ~~specifying an amount equal to 0.2632 percent of the net~~

207 ~~collections, and that amount shall be paid to the Board of~~

208 ~~Directors of the H. Lee Moffitt Cancer Center and Research~~

209 ~~Institute, established under s. 1004.43, by warrant drawn by the~~

210 ~~Chief Financial Officer. Beginning July 1, 2004, and continuing~~

211 ~~through June 30, 2013 ~~2020~~, the division shall, in addition to~~

212 ~~the distribution authorized in subparagraph 1., from month to~~

213 ~~month certify to the Chief Financial Officer the amount derived~~

214 ~~from the cigarette tax imposed by s. 210.02, less the service~~

215 ~~charges provided for in s. 215.20 and less 0.9 percent of the~~

216 ~~amount derived from the cigarette tax imposed by s. 210.02,~~

217 ~~which shall be deposited into the Alcoholic Beverage and Tobacco~~

218 ~~Trust Fund, specifying an amount equal to 1.47 percent of the~~

219 ~~net collections, and that amount shall be paid to the Board of~~

220 ~~Directors of the H. Lee Moffitt Cancer Center and Research~~

221 ~~Institute, established under s. 1004.43, by warrant drawn by the~~

222 ~~Chief Financial Officer. Beginning July 1, 2013, and continuing~~

223 ~~through June 30, 2033, the division shall from month to month~~

224 ~~certify to the Chief Financial Officer the amount derived from~~

ENROLLED

HB 7087, Engrossed 3

2012 Legislature

225 the cigarette tax imposed by s. 210.02, less the service charges
 226 provided for in s. 215.20 and less 0.9 percent of the amount
 227 derived from the cigarette tax imposed by s. 210.02, which shall
 228 be deposited into the Alcoholic Beverage and Tobacco Trust Fund,
 229 specifying an amount equal to 2.75 percent of the net
 230 collections, and that amount shall be paid to the Board of
 231 Directors of the H. Lee Moffitt Cancer Center and Research
 232 Institute, established under s. 1004.43, by warrant drawn by the
 233 Chief Financial Officer. These funds are appropriated monthly
 234 out of the Cigarette Tax Collection Trust Fund, to be used for
 235 lawful purposes, including the purpose of constructing,
 236 furnishing, and equipping, financing, operating, and maintaining
 237 a cancer research and clinical and related facilities;
 238 furnishing, equipping, operating, and maintaining other
 239 properties owned or leased by facility at the University of
 240 South Florida adjacent to the H. Lee Moffitt Cancer Center and
 241 Research Institute; and paying costs incurred in connection with
 242 purchasing, financing, operating, and maintaining such
 243 equipment, facilities, and properties. In fiscal years 2004-2005
 244 and thereafter, the appropriation to the H. Lee Moffitt Cancer
 245 Center and Research Institute authorized by this subparagraph
 246 shall not be less than the amount that would have been paid to
 247 the H. Lee Moffitt Cancer Center and Research Institute in
 248 fiscal year 2001-2002, had this subparagraph been in effect.

249 (c) Beginning July 1, 2013, and continuing through June
 250 30, 2021, the division shall from month to month certify to the
 251 Chief Financial Officer the amount derived from the cigarette
 252 tax imposed by s. 210.02, less the service charges provided for

ENROLLED

HB 7087, Engrossed 3

2012 Legislature

253 in s. 215.20 and less 0.9 percent of the amount derived from the
 254 cigarette tax imposed by s. 210.02, which shall be deposited
 255 into the Alcoholic Beverage and Tobacco Trust Fund, specifying
 256 an amount equal to 1 percent of the net collections, and that
 257 amount shall be deposited into the Biomedical Research Trust
 258 Fund in the Department of Health. These funds are appropriated
 259 annually in an amount not to exceed \$3 million from the
 260 Biomedical Research Trust Fund for the Department of Health and
 261 the Sanford-Burnham Medical Research Institute to work in
 262 conjunction for the purpose of establishing activities and grant
 263 opportunities in relation to biomedical research.

264 Section 4. Section 210.201, Florida Statutes, is amended
 265 to read:

266 210.201 H. Lee Moffitt Cancer Center and Research
 267 Institute facilities ~~Cancer research facility at the University~~
 268 ~~of South Florida~~; establishment; funding.—The Board of Directors
 269 of the H. Lee Moffitt Cancer Center and Research Institute shall
 270 construct, furnish, and equip, and shall covenant to complete,
 271 the cancer research and clinical and related facilities of
 272 ~~facility at the University of South Florida adjacent to the H.~~
 273 ~~Lee Moffitt Cancer Center and Research Institute~~ funded with
 274 proceeds from the Cigarette Tax Collection Trust Fund pursuant
 275 to s. 210.20. Moneys transferred to the Board of Directors of
 276 the H. Lee Moffitt Cancer Center and Research Institute pursuant
 277 to s. 210.20 may ~~shall~~ be used to secure financing to pay costs
 278 related to constructing, furnishing, ~~and~~ equipping, operating,
 279 and maintaining the cancer research and clinical and related
 280 facilities; furnishing, equipping, operating, and maintaining

ENROLLED
 HB 7087, Engrossed 3

2012 Legislature

281 other leased or owned properties; and paying costs incurred in
 282 connection with purchasing, financing, operating, and
 283 maintaining such equipment, facilities, and properties as
 284 provided in s. 210.20 ~~facility~~. Such financing may include the
 285 issuance of tax-exempt bonds or other forms of indebtedness by a
 286 local authority, municipality, or county pursuant to parts II
 287 and III of chapter 159. Such bonds shall not constitute state
 288 bonds for purposes of s. 11, Art. VII of the State Constitution,
 289 but shall constitute bonds of a "local agency," as defined in s.
 290 159.27(4). The cigarette tax dollars pledged to facilities ~~this~~
 291 ~~facility~~ pursuant to s. 210.20 may be replaced annually by the
 292 Legislature from tobacco litigation settlement proceeds.

293 Section 5. Section 211.3103, Florida Statutes, is amended
 294 to read:

295 211.3103 Levy of tax on severance of phosphate rock; rate,
 296 basis, and distribution of tax.—

297 (1) There is hereby levied an excise tax upon each ~~every~~
 298 person engaging in the business of severing phosphate rock from
 299 the soils or waters of this state for commercial use. The tax
 300 shall be collected, administered, and enforced by the
 301 department.

302 (2) The tax rate shall be \$1.61 per ton severed, except
 303 for the time period beginning January 1, 2015, until December
 304 31, 2022, when the tax rate shall be \$1.80 per ton severed.

305 ~~(2) Beginning July 1, 2004, the proceeds of all taxes,~~
 306 ~~interest, and penalties imposed under this section shall be paid~~
 307 ~~into the State Treasury as follows:~~

308 ~~(a) The first \$10 million in revenue collected from the~~

ENROLLED
 HB 7087, Engrossed 3

2012 Legislature

309 ~~tax during each fiscal year shall be paid to the credit of the~~
 310 ~~Conservation and Recreation Lands Trust Fund.~~

311 ~~(b) The remaining revenues collected from the tax during~~
 312 ~~that fiscal year, after the required payment under paragraph~~
 313 ~~(a), shall be paid into the State Treasury as follows:~~

314 ~~1. To the credit of the General Revenue Fund of the state,~~
 315 ~~40.1 percent.~~

316 ~~2. For payment to counties in proportion to the number of~~
 317 ~~tons of phosphate rock produced from a phosphate rock matrix~~
 318 ~~located within such political boundary, 16.5 percent. The~~
 319 ~~department shall distribute this portion of the proceeds~~
 320 ~~annually based on production information reported by the~~
 321 ~~producers on the annual returns for the taxable year. Any such~~
 322 ~~proceeds received by a county shall be used only for phosphate-~~
 323 ~~related expenses.~~

324 ~~3. For payment to counties that have been designated a~~
 325 ~~rural area of critical economic concern pursuant to s. 288.0656~~
 326 ~~in proportion to the number of tons of phosphate rock produced~~
 327 ~~from a phosphate rock matrix located within such political~~
 328 ~~boundary, 13 percent. The department shall distribute this~~
 329 ~~portion of the proceeds annually based on production information~~
 330 ~~reported by the producers on the annual returns for the taxable~~
 331 ~~year. Payments under this subparagraph shall be made to the~~
 332 ~~counties unless the Legislature by special act creates a local~~
 333 ~~authority to promote and direct the economic development of the~~
 334 ~~county. If such authority exists, payments shall be made to that~~
 335 ~~authority.~~

336 ~~4. To the credit of the Phosphate Research Trust Fund in~~

ENROLLED

HB 7087, Engrossed 3

2012 Legislature

337 ~~the Division of Universities of the Department of Education, 9.3~~
338 ~~percent.~~

339 ~~5. To the credit of the Minerals Trust Fund, 10.7 percent.~~

340 ~~6. To the credit of the Nonmandatory Land Reclamation~~
341 ~~Trust Fund, 10.4 percent.~~

342 ~~(3) Beginning July 1, 2003, and annually thereafter, the~~
343 ~~Department of Environmental Protection may use up to \$2 million~~
344 ~~of the funds in the Nonmandatory Land Reclamation Trust Fund to~~
345 ~~purchase a surety bond or a policy of insurance, the proceeds of~~
346 ~~which would pay the cost of restoration, reclamation, and~~
347 ~~cleanup of any phosphogypsum stack system and phosphate mining~~
348 ~~activities in the event that an operator or permittee thereof~~
349 ~~has been subject to a final order of bankruptcy and all funds~~
350 ~~available therefrom are determined to be inadequate to~~
351 ~~accomplish such restoration, reclamation, and cleanup. This~~
352 ~~section does not imply that such operator or permittee is~~
353 ~~thereby relieved of its obligations or relieved of any~~
354 ~~liabilities pursuant to any other remedies at law,~~
355 ~~administrative remedies, statutory remedies, or remedies~~
356 ~~pursuant to bankruptcy law. The department shall adopt rules to~~
357 ~~implement this subsection, including the purchase and oversight~~
358 ~~of the bond or policy.~~

359 ~~(4) Funds distributed pursuant to subparagraphs (2) (b) 3.~~
360 ~~and (11) (c) 4. shall be used for:~~

361 ~~(a) Planning, preparing, and financing of infrastructure~~
362 ~~projects for job creation and capital investment, especially~~
363 ~~those related to industrial and commercial sites. Infrastructure~~
364 ~~investments may include the following public or public-private~~

ENROLLED
 HB 7087, Engrossed 3

2012 Legislature

365 ~~partnership facilities: stormwater systems, telecommunications~~
 366 ~~facilities, roads or other remedies to transportation~~
 367 ~~impediments, nature-based tourism facilities, or other physical~~
 368 ~~requirements necessary to facilitate trade and economic~~
 369 ~~development activities.~~

370 ~~(b) Maximizing the use of federal, local, and private~~
 371 ~~resources, including, but not limited to, those available under~~
 372 ~~the Small Cities Community Development Block Grant Program.~~

373 ~~(c) Projects that improve inadequate infrastructure that~~
 374 ~~has resulted in regulatory action that prohibits economic or~~
 375 ~~community growth, if such projects are related to specific job~~
 376 ~~creation or job retention opportunities.~~

377 ~~(5) Beginning January 1, 2004, the tax rate shall be the~~
 378 ~~base rate of \$1.62 per ton severed.~~

379 ~~(6) Beginning January 1, 2005, and annually thereafter,~~
 380 ~~the tax rate shall be the base rate times the base rate~~
 381 ~~adjustment for the tax year as calculated by the department in~~
 382 ~~accordance with subsection (8).~~

383 ~~(3)(7)~~ (3) The excise tax levied by this section applies shall
 384 apply to the total production of the producer during the taxable
 385 year, measured on the basis of bone-dry tons produced at the
 386 point of severance.

387 ~~(8)(a) On or before March 30, 2004, and annually~~
 388 ~~thereafter, the department shall calculate the base rate~~
 389 ~~adjustment, if any, for phosphate rock based on the change in~~
 390 ~~the unadjusted annual producer price index for the prior~~
 391 ~~calendar year in relation to the unadjusted annual producer~~
 392 ~~price index for calendar year 1999.~~

ENROLLED
 HB 7087, Engrossed 3

2012 Legislature

393 ~~(b) For the purposes of determining the base rate~~
 394 ~~adjustment for any year, the base rate adjustment shall be a~~
 395 ~~fraction, the numerator of which is the unadjusted annual~~
 396 ~~producer price index for the prior calendar year and the~~
 397 ~~denominator of which is the unadjusted annual producer price~~
 398 ~~index for calendar year 1999.~~

399 ~~(c) The department shall provide the base rate, the base~~
 400 ~~rate adjustment, and the resulting tax rate to affected~~
 401 ~~producers by written notice on or before April 15 of the current~~
 402 ~~year.~~

403 ~~(d) If the producer price index for phosphate rock is~~
 404 ~~substantially revised, the department shall make appropriate~~
 405 ~~adjustment in the method used to compute the base rate~~
 406 ~~adjustment under this subsection which will produce results~~
 407 ~~reasonably consistent with the result that would have been~~
 408 ~~obtained if the producer price index for phosphate rock had not~~
 409 ~~been revised. However, the tax rate shall not be less than \$1.51~~
 410 ~~per ton severed.~~

411 ~~(e) If the producer price index for phosphate rock is~~
 412 ~~discontinued, a comparable index shall be selected by the~~
 413 ~~department and adopted by rule.~~

414 (4)~~(9)~~ The excise tax levied on the severance of phosphate
 415 rock is ~~shall be~~ in addition to any ad valorem taxes levied upon
 416 the separately assessed mineral interest in the real property
 417 upon which the site of severance is located, or any other tax,
 418 permit, or license fee imposed by the state or its political
 419 subdivisions.

420 (5)~~(10)~~ The tax levied by this section shall be collected

ENROLLED

HB 7087, Engrossed 3

2012 Legislature

421 in the manner prescribed in s. 211.33.

422 ~~(11)(a) Beginning July 1, 2008, there is hereby levied a~~
423 ~~surcharge of \$1.38 per ton severed in addition to the excise tax~~
424 ~~levied by this section. The surcharge shall be levied until the~~
425 ~~last day of the calendar quarter in which the total revenue~~
426 ~~generated by the surcharge equals \$60 million. Revenues derived~~
427 ~~from the surcharge shall be deposited into the Nonmandatory Land~~
428 ~~Reclamation Trust Fund and shall be exempt from the general~~
429 ~~revenue service charge provided in s. 215.20. Revenues derived~~
430 ~~from the surcharge shall be used to augment funds appropriated~~
431 ~~for the rehabilitation, management, and closure of the Piney~~
432 ~~Point and Mulberry sites and for approved reclamation of~~
433 ~~nonmandatory lands in accordance with chapter 378. A minimum of~~
434 ~~75 percent of the revenues from the surcharge shall be dedicated~~
435 ~~to the Piney Point and Mulberry sites.~~

436 ~~(b) Beginning July 1, 2008, the excise tax rate shall be~~
437 ~~\$1.945 per ton severed and the base rate adjustment provided in~~
438 ~~subsection (6) shall not apply.~~

439 ~~(c)1. Beginning July 1 of the 2010-2011 fiscal year, the~~
440 ~~tax rate shall be the base rate of \$1.71 per ton severed.~~

441 ~~2. Beginning July 1 of the 2011-2012 fiscal year, the tax~~
442 ~~rate shall be the base rate of \$1.61 per ton severed.~~

443 ~~3. The base rate adjustment provided in subsection (6)~~
444 ~~shall not apply until the conditions of paragraph (d) are met.~~

445 ~~(d) Beginning July 1 of the fiscal year following the date~~
446 ~~on which a taxpayer's surcharge offset equals or exceeds the~~
447 ~~total amount of surcharge remitted by such taxpayer under~~
448 ~~paragraph (a), and each year thereafter, the excise tax rate~~

ENROLLED

HB 7087, Engrossed 3

2012 Legislature

449 ~~levied on such taxpayer shall be adjusted as provided in~~
 450 ~~subsection (6). The surcharge offset for each taxpayer is an~~
 451 ~~amount calculated by the department equal to the cumulative~~
 452 ~~difference between the amount of excise tax that would have been~~
 453 ~~collected under subsections (5) and (6) and the excise tax~~
 454 ~~collected under subparagraphs (c)1. and 2. from such taxpayer.~~

455 ~~(c) Beginning July 1 of the 2010-2011 fiscal year, the~~
 456 ~~proceeds of all taxes, interest, and penalties imposed under~~
 457 ~~this section shall be exempt from the general revenue service~~
 458 ~~charge provided in s. 215.20, and shall be paid into the State~~
 459 ~~Treasury as follows:~~

460 ~~1. To the credit of the Conservation and Recreation Lands~~
 461 ~~Trust Fund, 21.9 percent.~~

462 ~~2. To the credit of the General Revenue Fund of the state,~~
 463 ~~37.1 percent.~~

464 ~~3. For payment to counties in proportion to the number of~~
 465 ~~tons of phosphate rock produced from a phosphate rock matrix~~
 466 ~~located within such political boundary, 12 percent. The~~
 467 ~~department shall distribute this portion of the proceeds~~
 468 ~~annually based on production information reported by the~~
 469 ~~producers on the annual returns for the taxable year. Any such~~
 470 ~~proceeds received by a county shall be used only for phosphate-~~
 471 ~~related expenses.~~

472 ~~4. For payment to counties that have been designated a~~
 473 ~~rural area of critical economic concern pursuant to s. 288.0656~~
 474 ~~in proportion to the number of tons of phosphate rock produced~~
 475 ~~from a phosphate rock matrix located within such political~~
 476 ~~boundary, 9.4 percent. The department shall distribute this~~

ENROLLED
 HB 7087, Engrossed 3

2012 Legislature

477 ~~portion of the proceeds annually based on production information~~
 478 ~~reported by the producers on the annual returns for the taxable~~
 479 ~~year. Payments under this subparagraph shall be made to the~~
 480 ~~counties unless the Legislature by special act creates a local~~
 481 ~~authority to promote and direct the economic development of the~~
 482 ~~county. If such authority exists, payments shall be made to that~~
 483 ~~authority.~~

484 ~~5. To the credit of the Nonmandatory Land Reclamation~~
 485 ~~Trust Fund, 5.8 percent.~~

486 ~~6. To the credit of the Phosphate Research Trust Fund in~~
 487 ~~the Division of Universities of the Department of Education, 5.8~~
 488 ~~percent.~~

489 ~~7. To the credit of the Minerals Trust Fund, 8.0 percent.~~

490 (6) (a) (f) Beginning July 1 of the 2011-2012 fiscal year,
 491 the proceeds of all taxes, interest, and penalties imposed under
 492 this section are exempt from the general revenue service charge
 493 provided in s. 215.20, and such proceeds shall be paid into the
 494 State Treasury as follows:

495 1. To the credit of the Conservation and Recreation Lands
 496 Trust Fund, 25.5 percent.

497 2. To the credit of the General Revenue Fund of the state,
 498 35.7 percent.

499 3. For payment to counties in proportion to the number of
 500 tons of phosphate rock produced from a phosphate rock matrix
 501 located within such political boundary, 12.8 percent. The
 502 department shall distribute this portion of the proceeds
 503 annually based on production information reported by the
 504 producers on the annual returns for the taxable year. Any such

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 HB 7087, Engrossed 3

2012 Legislature

505 | proceeds received by a county shall be used only for phosphate-
 506 | related expenses.

507 | 4. For payment to counties that have been designated as a
 508 | rural area of critical economic concern pursuant to s. 288.0656
 509 | in proportion to the number of tons of phosphate rock produced
 510 | from a phosphate rock matrix located within such political
 511 | boundary, 10.0 percent. The department shall distribute this
 512 | portion of the proceeds annually based on production information
 513 | reported by the producers on the annual returns for the taxable
 514 | year. Payments under this subparagraph shall be made to the
 515 | counties unless the Legislature by special act creates a local
 516 | authority to promote and direct the economic development of the
 517 | county. If such authority exists, payments shall be made to that
 518 | authority.

519 | 5. To the credit of the Nonmandatory Land Reclamation
 520 | Trust Fund, 6.2 percent.

521 | 6. To the credit of the Phosphate Research Trust Fund in
 522 | the Division of Universities of the Department of Education, 6.2
 523 | percent.

524 | 7. To the credit of the Minerals Trust Fund, 3.6 percent.

525 | (b) Notwithstanding paragraph (a), from January 1, 2015,
 526 | until December 31, 2022, the proceeds of all taxes, interest,
 527 | and penalties imposed under this section are exempt from the
 528 | general revenue service charge provided in s. 215.20, and such
 529 | proceeds shall be paid to the State Treasury as follows:

530 | 1. To the credit of the Conservation and Recreation Lands
 531 | Trust Fund, 22.8 percent.

532 | 2. To the credit of the General Revenue Fund of the state,

ENROLLED
 HB 7087, Engrossed 3

2012 Legislature

533 | 31.9 percent.
 534 | 3. For payment to counties pursuant to subparagraph (a)3.,
 535 | 11.5 percent.
 536 | 4. For payment to counties pursuant to subparagraph (a)4.,
 537 | 8.9 percent.
 538 | 5. To the credit of the Nonmandatory Land Reclamation
 539 | Trust Fund, 16.1 percent.
 540 | 6. To the credit of the Phosphate Research Trust Fund in
 541 | the Division of Universities of the Department of Education, 5.6
 542 | percent.
 543 | 7. To the credit of the Minerals Trust Fund, 3.2 percent.
 544 | ~~(c)(g)~~ For purposes of this section, "phosphate-related
 545 | expenses" means those expenses that provide for infrastructure
 546 | or services in support of the phosphate industry, reclamation or
 547 | restoration of phosphate lands, community infrastructure on such
 548 | reclaimed lands, and similar expenses directly related to
 549 | support of the industry.
 550 | Section 6. Paragraph (b) of subsection (1) of section
 551 | 211.02, Florida Statutes, is amended, present subsections (4)
 552 | and (5) of that section are renumbered as subsections (5) and
 553 | (6), respectively, and a new subsection (4) is added to that
 554 | section, to read:
 555 | 211.02 Oil production tax; basis and rate of tax; tertiary
 556 | oil and mature field recovery oil.—An excise tax is hereby
 557 | levied upon every person who severs oil in the state for sale,
 558 | transport, storage, profit, or commercial use. Except as
 559 | otherwise provided in this part, the tax is levied on the basis
 560 | of the entire production of oil in this state, including any

ENROLLED
 HB 7087, Engrossed 3

2012 Legislature

561 royalty interest. Such tax shall accrue at the time the oil is
 562 severed and shall be a lien on production regardless of the
 563 place of sale, to whom sold, or by whom used, and regardless of
 564 the fact that delivery of the oil may be made outside the state.

565 (1) The amount of tax shall be measured by the value of
 566 the oil produced and saved or sold during a month. The value of
 567 oil shall be taxed at the following rates:

568 (b) Tertiary oil and mature field recovery oil:

- 569 1. One percent of the gross value of oil on the value of
- 570 oil \$60 dollars and below;
- 571 2. Seven percent of the gross value of oil on the value of
- 572 oil above \$60 and below \$80; and
- 573 3. Nine percent of the gross value of oil on the value of
- 574 oil \$80 and above.

575 (4) As used in this section, the term "mature field
 576 recovery oil" means the barrels of oil recovered from new wells
 577 that begin production after July 1, 2012, in fields that were
 578 discovered prior to 1981.

579 Section 7. Subsection (2) of section 211.06, Florida
 580 Statutes, is amended to read:

581 211.06 Oil and Gas Tax Trust Fund; distribution of tax
 582 proceeds.—All taxes, interest, and penalties imposed under this
 583 part shall be collected by the department and placed in a
 584 special fund designated the "Oil and Gas Tax Trust Fund."

585 (2) ~~Beginning July 1, 1995,~~ The remaining proceeds in the
 586 Oil and Gas Tax Trust Fund shall be distributed monthly by the
 587 department and shall be paid into the State Treasury as follows:

588 (a) To the credit of the General Revenue Fund of the

ENROLLED
 HB 7087, Engrossed 3

2012 Legislature

589 state:

590 1. Seventy-five percent of the proceeds from the oil

591 production tax imposed under s. 211.02(1)(c).

592 2. Sixty-three ~~Sixty-seven~~ and one-half percent of the

593 proceeds from the tax on small well oil, and tertiary oil, and

594 mature field recovery oil imposed under s. 211.02(1)(a) and (b).

595 3. Sixty-seven and one-half percent of the proceeds from

596 the tax on gas imposed under s. 211.025.

597 4. Sixty-seven and one-half percent of the proceeds of the

598 tax on sulfur imposed under s. 211.026.

599 (b) To the credit of the general revenue fund of the board

600 of county commissioners of the county where produced, subject to

601 the service charge imposed under chapter 215:

602 1. Twelve and one-half percent of the proceeds from the

603 tax on oil imposed under s. 211.02(1)(c).

604 2. Twenty percent of the proceeds from the tax on small

605 well oil, and tertiary oil, and mature field recovery oil

606 imposed under s. 211.02(1)(a) and (b).

607 3. Twenty percent of the proceeds from the tax on gas

608 imposed under s. 211.025.

609 4. Twenty percent of the proceeds from the tax on sulfur

610 imposed under s. 211.026.

611 (c) To the credit of the Minerals Trust Fund:

612 1. Twelve and one-half percent of the proceeds from the

613 tax on oil imposed under s. 211.02(1)(c).

614 2. Sixteen ~~Twelve~~ and one-half percent of the proceeds

615 from the tax on small well oil, and tertiary oil, and mature

616 field recovery oil imposed under s. 211.02(1)(a) and (b).

ENROLLED
 HB 7087, Engrossed 3

2012 Legislature

617 3. Twelve and one-half percent of the proceeds from the
 618 tax on gas imposed under s. 211.025.

619 4. Twelve and one-half percent of the proceeds from the
 620 tax on sulfur imposed under s. 211.026.

621 Section 8. Effective January 1, 2013, paragraphs (b) and
 622 (e) of subsection (5) and paragraphs (ee) and (rr) of subsection
 623 (7) of section 212.08, Florida Statutes, are amended, and
 624 paragraph (hhh) and (iii) are added to subsection (7) of that
 625 section, to read:

626 212.08 Sales, rental, use, consumption, distribution, and
 627 storage tax; specified exemptions.—The sale at retail, the
 628 rental, the use, the consumption, the distribution, and the
 629 storage to be used or consumed in this state of the following
 630 are hereby specifically exempt from the tax imposed by this
 631 chapter.

632 (5) EXEMPTIONS; ACCOUNT OF USE.—

633 (b) *Machinery and equipment used to increase productive*
 634 *output.*—

635 1. Industrial machinery and equipment purchased for
 636 exclusive use by a new business in spaceport activities as
 637 defined by s. 212.02 or for use in new businesses that
 638 manufacture, process, compound, or produce for sale items of
 639 tangible personal property at fixed locations are exempt from
 640 the tax imposed by this chapter upon an affirmative showing by
 641 the taxpayer to the satisfaction of the department that such
 642 items are used in a new business in this state. Such purchases
 643 must be made before ~~prior to~~ the date the business first begins
 644 its productive operations, and delivery of the purchased item

ENROLLED

HB 7087, Engrossed 3

2012 Legislature

645 must be made within 12 months after that date.

646 2. Industrial machinery and equipment purchased for
647 exclusive use by an expanding facility which is engaged in
648 spaceport activities as defined by s. 212.02 or for use in
649 expanding manufacturing facilities or plant units which
650 manufacture, process, compound, or produce for sale items of
651 tangible personal property at fixed locations in this state are
652 exempt from any amount of tax imposed by this chapter upon an
653 affirmative showing by the taxpayer to the satisfaction of the
654 department that such items are used to increase the productive
655 output of such expanded facility or business by not less than 5
656 ~~10~~ percent.

657 3.a. To receive an exemption provided by subparagraph 1.
658 or subparagraph 2., a qualifying business entity shall apply to
659 the department for a temporary tax exemption permit. The
660 application shall state that a new business exemption or
661 expanded business exemption is being sought. Upon a tentative
662 affirmative determination by the department pursuant to
663 subparagraph 1. or subparagraph 2., the department shall issue
664 such permit.

665 b. The applicant shall maintain all necessary books and
666 records to support the exemption. Upon completion of purchases
667 of qualified machinery and equipment pursuant to subparagraph 1.
668 or subparagraph 2., the temporary tax permit shall be delivered
669 to the department or returned to the department by certified or
670 registered mail.

671 c. If, in a subsequent audit conducted by the department,
672 it is determined that the machinery and equipment purchased as

ENROLLED

HB 7087, Engrossed 3

2012 Legislature

673 exempt under subparagraph 1. or subparagraph 2. did not meet the
674 criteria mandated by this paragraph or if commencement of
675 production did not occur, the amount of taxes exempted at the
676 time of purchase shall immediately be due and payable to the
677 department by the business entity, together with the appropriate
678 interest and penalty, computed from the date of purchase, in the
679 manner prescribed by this chapter.

680 d. If a qualifying business entity fails to apply for a
681 temporary exemption permit or if the tentative determination by
682 the department required to obtain a temporary exemption permit
683 is negative, a qualifying business entity shall receive the
684 exemption provided in subparagraph 1. or subparagraph 2. through
685 a refund of previously paid taxes. No refund may be made for
686 such taxes unless the criteria mandated by subparagraph 1. or
687 subparagraph 2. have been met and commencement of production has
688 occurred.

689 4. The department shall adopt rules governing applications
690 for, issuance of, and the form of temporary tax exemption
691 permits; provisions for recapture of taxes; and the manner and
692 form of refund applications, and may establish guidelines as to
693 the requisites for an affirmative showing of increased
694 productive output, commencement of production, and qualification
695 for exemption.

696 5. The exemptions provided in subparagraphs 1. and 2. do
697 not apply to machinery or equipment purchased or used by
698 electric utility companies, communications companies, oil or gas
699 exploration or production operations, publishing firms that do
700 not export at least 50 percent of their finished product out of

ENROLLED

HB 7087, Engrossed 3

2012 Legislature

701 the state, any firm subject to regulation by the Division of
702 Hotels and Restaurants of the Department of Business and
703 Professional Regulation, or any firm that does not manufacture,
704 process, compound, or produce for sale items of tangible
705 personal property or that does not use such machinery and
706 equipment in spaceport activities as required by this paragraph.
707 The exemptions provided in subparagraphs 1. and 2. shall apply
708 to machinery and equipment purchased for use in phosphate or
709 other solid minerals severance, mining, or processing
710 operations.

711 6. For the purposes of the exemptions provided in
712 subparagraphs 1. and 2., these terms have the following
713 meanings:

714 a. "Industrial machinery and equipment" means tangible
715 personal property or other property that has a depreciable life
716 of 3 years or more and that is used as an integral part in the
717 manufacturing, processing, compounding, or production of
718 tangible personal property for sale or is exclusively used in
719 spaceport activities. A building and its structural components
720 are not industrial machinery and equipment unless the building
721 or structural component is so closely related to the industrial
722 machinery and equipment that it houses or supports that the
723 building or structural component can be expected to be replaced
724 when the machinery and equipment are replaced. Heating and air-
725 conditioning systems are not industrial machinery and equipment
726 unless the sole justification for their installation is to meet
727 the requirements of the production process, even though the
728 system may provide incidental comfort to employees or serve, to

ENROLLED
 HB 7087, Engrossed 3

2012 Legislature

729 an insubstantial degree, nonproduction activities. The term
 730 includes parts and accessories only to the extent that the
 731 exemption thereof is consistent with the provisions of this
 732 paragraph.

733 b. "Productive output" means the number of units actually
 734 produced by a single plant, operation, or product line in a
 735 single continuous 12-month period, irrespective of sales.
 736 Increases in productive output shall be measured by the output
 737 for 12 continuous months selected by the expanding business
 738 after ~~following the~~ completion of the installation of such
 739 machinery or equipment over the output for the 12 continuous
 740 months immediately preceding such installation. However, in no
 741 case may such time period begin later than 2 years after
 742 ~~following the~~ completion of the installation of the new
 743 machinery and equipment. The units used to measure productive
 744 output shall be physically comparable between the two periods,
 745 irrespective of sales.

746 (e) *Gas or electricity used for certain agricultural*
 747 *purposes.-*

748 1. Butane gas, propane gas, natural gas, and all other
 749 forms of liquefied petroleum gases are exempt from the tax
 750 imposed by this chapter if used in any tractor, vehicle, or
 751 other farm equipment which is used exclusively on a farm or for
 752 processing farm products on the farm and no part of which gas is
 753 used in any vehicle or equipment driven or operated on the
 754 public highways of this state. This restriction does not apply
 755 to the movement of farm vehicles or farm equipment between
 756 farms. The transporting of bees by water and the operating of

ENROLLED

HB 7087, Engrossed 3

2012 Legislature

757 equipment used in the apiary of a beekeeper is also deemed an
758 exempt use.

759 2. Electricity used directly or indirectly for production,
760 packing, or processing of agricultural products on the farm, or
761 used directly or indirectly in a packinghouse, is exempt from
762 the tax imposed by this chapter. As used in this subsection, the
763 term "packinghouse" means any building or structure where
764 fruits, vegetables, or meat from cattle or hogs are packed or
765 otherwise prepared for market or shipment in fresh form for
766 wholesale distribution. The exemption does not apply to
767 electricity used in buildings or structures where agricultural
768 products are sold at retail. This exemption applies only if the
769 electricity used for the exempt purposes is separately metered.
770 If the electricity is not separately metered, it is conclusively
771 presumed that some portion of the electricity is used for a
772 nonexempt purpose, and all of the electricity used for such
773 purposes is taxable.

774 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
775 entity by this chapter do not inure to any transaction that is
776 otherwise taxable under this chapter when payment is made by a
777 representative or employee of the entity by any means,
778 including, but not limited to, cash, check, or credit card, even
779 when that representative or employee is subsequently reimbursed
780 by the entity. In addition, exemptions provided to any entity by
781 this subsection do not inure to any transaction that is
782 otherwise taxable under this chapter unless the entity has
783 obtained a sales tax exemption certificate from the department
784 or the entity obtains or provides other documentation as

ENROLLED

HB 7087, Engrossed 3

2012 Legislature

785 required by the department. Eligible purchases or leases made
 786 with such a certificate must be in strict compliance with this
 787 subsection and departmental rules, and any person who makes an
 788 exempt purchase with a certificate that is not in strict
 789 compliance with this subsection and the rules is liable for and
 790 shall pay the tax. The department may adopt rules to administer
 791 this subsection.

792 (ee) *Aircraft repair and maintenance labor charges.*—There
 793 shall be exempt from the tax imposed by this chapter all labor
 794 charges for the repair and maintenance of qualified aircraft,
 795 aircraft of more than 2,000 ~~15,000~~ pounds maximum certified
 796 takeoff weight, and rotary wing aircraft of more than 10,000
 797 pounds maximum certified takeoff weight. Except as otherwise
 798 provided in this chapter, charges for parts and equipment
 799 furnished in connection with such labor charges are taxable.

800 (rr) *Equipment used in aircraft repair and maintenance.*—
 801 There shall be exempt from the tax imposed by this chapter
 802 replacement engines, parts, and equipment used in the repair or
 803 maintenance of qualified aircraft, aircraft of more than 2,000
 804 ~~15,000~~ pounds maximum certified takeoff weight, and rotary wing
 805 aircraft of more than 10,300 pounds maximum certified takeoff
 806 weight, when such parts or equipment are installed on such
 807 aircraft that is being repaired or maintained in this state.

808 (hhh) Items used in manufacturing and fabricating aircraft
 809 and gas turbine engines.—Chemicals, machinery, parts, and
 810 equipment used and consumed in the manufacture or fabrication of
 811 aircraft engines and gas turbine engines, including cores,
 812 electrical discharge machining supplies, brass electrodes,

ENROLLED

HB 7087, Engrossed 3

2012 Legislature

813 ceramic guides, reamers, grinding and deburring wheels, Norton
 814 vortex wheels, argon, nitrogen, helium, fluid abrasive cutters,
 815 solvents and soaps, boroscopes, penetrants, patterns, dies, and
 816 molds consumed in the production of castings are exempt from the
 817 tax imposed by this chapter.

818 (iii) Accessible taxicabs.—The sale or lease of accessible
 819 taxicabs is exempt from the tax imposed by this chapter. As used
 820 in this paragraph, the term "accessible taxicab" means a
 821 chauffer-driven taxi, limousine, sedan, van, or other passenger
 822 vehicle for which an operator is hired to use for the
 823 transportation of persons for compensation; which transports
 824 eight passengers or fewer; is equipped with a lift or ramp
 825 designed specifically to transport physically disabled persons
 826 or contains any other device designed to permit access to, and
 827 enable the transportation of, physically disabled persons,
 828 including persons who use wheelchairs, motorized wheelchairs, or
 829 similar mobility aids; which complies with the accessibility
 830 requirements of the Americans with Disabilities Act of 1990, 49
 831 C.F.R. ss. 38.23, 38.25, and 38.31, as amended, regardless of
 832 whether such requirements would apply under federal law; and
 833 meets all applicable federal motor vehicle safety standards and
 834 regulations adopted thereunder. If the lift or ramp or any other
 835 device is installed through an aftermarket conversion of a stock
 836 vehicle, only the value of the conversion is exempt from the tax
 837 imposed by this chapter.

838 Section 9. Subsections (3) and (5) of section 212.097,
 839 Florida Statutes, are amended to read:

840 212.097 Urban High-Crime Area Job Tax Credit Program.—

ENROLLED

HB 7087, Engrossed 3

2012 Legislature

841 (3) (a) An existing eligible business may apply for a tax
842 credit under this subsection at any time it is entitled to such
843 credit, except as restricted by this subsection. An existing
844 eligible business in a tier-one qualified high-crime area which
845 on the date of application has at least 5 more qualified
846 employees than it had 1 year prior to its date of application
847 shall receive a \$1,500 tax credit for each such additional
848 employee. An existing eligible business in a tier-two qualified
849 high-crime area which on the date of application has at least 10
850 more qualified employees than it had 1 year prior to its date of
851 application shall receive a \$1,000 credit for each such
852 additional employee. An existing business in a tier-three
853 qualified high-crime area which on the date of application has
854 at least 15 more qualified employees than it had 1 year prior to
855 its date of application shall receive a \$500 tax credit for each
856 such additional employee. An existing eligible business may
857 apply for the credit under this subsection no more than once in
858 any 12-month period. Any existing eligible business that
859 received a credit under subsection (2) may not apply for the
860 credit under this subsection sooner than 12 months after the
861 application date for the credit under subsection (2).

862 (b) An existing eligible business that filed an
863 application for a tax credit under this subsection on or after
864 January 1, 2009, and was denied because of the limitation set
865 forth in subsection (5) at the time of such application, may
866 refile the application on or before December 31, 2012, if the
867 number of qualified employees employed on the day the denied
868 application is refiled is no lower than the number of qualified

ENROLLED
 HB 7087, Engrossed 3

2012 Legislature

869 employees on the day the denied application was initially filed.
 870 Any credit resulting from the refiled application is subject to
 871 the aggregate limitation set forth in subsection (10) for the
 872 calendar year 2012. For purposes of applying the tax credit
 873 eligibility determination required by this section to the
 874 refiled application, the terms "date of application" and
 875 "application date" mean the date the denied application was
 876 initially filed.

877 (5) To be eligible for a tax credit under subsection (3),
 878 the number of qualified employees employed 1 year before ~~prior~~
 879 ~~to~~ the application date must be no lower than the number of
 880 qualified employees on January 1, 2009, or on the application
 881 date on which a credit under this section was based for any
 882 previous application, including an application under subsection
 883 (2).

884 Section 10. Effective January 1, 2013, and applying to tax
 885 years beginning on or after January 1, 2013, subsection (1) of
 886 section 220.14, Florida Statutes, is amended to read:

887 220.14 Exemption.—

888 (1) In computing a taxpayer's liability for tax under this
 889 code, there shall be exempt from the tax \$50,000 ~~\$25,000~~ of net
 890 income as defined in s. 220.12 or such lesser amount as will,
 891 without increasing the taxpayer's federal income tax liability,
 892 provide the state with an amount under this code which is equal
 893 to the maximum federal income tax credit which may be available
 894 from time to time under federal law.

895 Section 11. Effective January 1, 2013, and applying to tax
 896 years beginning on or after January 1, 2013, subsection (3) of

ENROLLED
 HB 7087, Engrossed 3

2012 Legislature

897 section 220.63, Florida Statutes, is amended to read:

898 220.63 Franchise tax imposed on banks and savings
 899 associations.—

900 (3) For purposes of this part, the franchise tax base
 901 shall be adjusted federal income, as defined in s. 220.13,
 902 apportioned to this state, plus nonbusiness income allocated to
 903 this state pursuant to s. 220.16, less the deduction allowed in
 904 subsection (5) and less \$50,000 ~~\$25,000~~.

905 Section 12. Section 283.35, Florida Statutes, is amended
 906 to read:

907 283.35 Preference given printing within the state.—~~Every~~
 908 ~~agency shall give preference to vendors located within the state~~
 909 ~~When awarding a contract~~ contracts to have materials printed,
 910 the agency, university, college, school district, or other
 911 political subdivision of this state awarding the contract shall
 912 grant a preference to the lowest responsible and responsive
 913 vendor having a principal place of business within this state.
 914 The preference shall be 5 percent if the lowest bid is submitted
 915 by a vendor whose principal place of business is located outside
 916 the state and if the ~~whenever such~~ printing can be performed in
 917 this state ~~done at no greater expense than the expense of~~
 918 ~~awarding a contract to a vendor located outside the state and~~
 919 ~~can be done~~ at a level of quality comparable to that obtainable
 920 from the ~~a~~ vendor submitting the lowest bid located outside the
 921 state. As used in this section, the term "other political
 922 subdivision of this state" does not include counties or
 923 municipalities.

924 Section 13. Paragraph (f) of subsection (3) of section

ENROLLED
 HB 7087, Engrossed 3

2012 Legislature

925 | 287.057, Florida Statutes, is amended to read:
 926 | 287.057 Procurement of commodities or contractual
 927 | services.—
 928 | (3) When the purchase price of commodities or contractual
 929 | services exceeds the threshold amount provided in s. 287.017 for
 930 | CATEGORY TWO, no purchase of commodities or contractual services
 931 | may be made without receiving competitive sealed bids,
 932 | competitive sealed proposals, or competitive sealed replies
 933 | unless:
 934 | (f) The following contractual services and commodities are
 935 | not subject to the competitive-solicitation requirements of this
 936 | section:
 937 | 1. Artistic services. For the purposes of this subsection,
 938 | the term "artistic services" does not include advertising or
 939 | typesetting. As used in this subparagraph, the term
 940 | "advertising" means the making of a representation in any form
 941 | in connection with a trade, business, craft, or profession in
 942 | order to promote the supply of commodities or services by the
 943 | person promoting the commodities or contractual services.
 944 | 2. Academic program reviews if the fee for such services
 945 | does not exceed \$50,000.
 946 | 3. Lectures by individuals.
 947 | 4. Legal services, including attorney, paralegal, expert
 948 | witness, appraisal, or mediator services.
 949 | 5.a. Health services involving examination, diagnosis,
 950 | treatment, prevention, medical consultation, or administration.
 951 | b. Beginning January 1, 2011, health services, including,
 952 | but not limited to, substance abuse and mental health services,

ENROLLED

HB 7087, Engrossed 3

2012 Legislature

953 involving examination, diagnosis, treatment, prevention, or
 954 medical consultation, when such services are offered to eligible
 955 individuals participating in a specific program that qualifies
 956 multiple providers and uses a standard payment methodology.
 957 Reimbursement of administrative costs for providers of services
 958 purchased in this manner shall also be exempt. For purposes of
 959 this sub-subparagraph, "providers" means health professionals,
 960 health facilities, or organizations that deliver or arrange for
 961 the delivery of health services.

962 6. Services provided to persons with mental or physical
 963 disabilities by not-for-profit corporations which have obtained
 964 exemptions under the provisions of s. 501(c)(3) of the United
 965 States Internal Revenue Code or when such services are governed
 966 by the provisions of Office of Management and Budget Circular A-
 967 122. However, in acquiring such services, the agency shall
 968 consider the ability of the vendor, past performance,
 969 willingness to meet time requirements, and price.

970 7. Medicaid services delivered to an eligible Medicaid
 971 recipient unless the agency is directed otherwise in law.

972 8. Family placement services.

973 9. Prevention services related to mental health, including
 974 drug abuse prevention programs, child abuse prevention programs,
 975 and shelters for runaways, operated by not-for-profit
 976 corporations. However, in acquiring such services, the agency
 977 shall consider the ability of the vendor, past performance,
 978 willingness to meet time requirements, and price.

979 10. Training and education services provided to injured
 980 employees pursuant to s. 440.491(6).

ENROLLED

HB 7087, Engrossed 3

2012 Legislature

981 11. Contracts entered into pursuant to s. 337.11.

982 12. Services or commodities provided by governmental
983 agencies.

984 13. Statewide public service announcement programs
985 provided by a Florida statewide nonprofit corporation under s.
986 501(c) (6) of the Internal Revenue Code, with a guaranteed
987 documented match of at least \$3 to \$1.

988 Section 14. Section 287.084, Florida Statutes, is amended
989 to read:

990 287.084 Preference to Florida businesses.—

991 (1) (a) When an agency, university, college, ~~county,~~
992 ~~municipality,~~ school district, or other political subdivision of
993 the state is required to make purchases of personal property
994 through competitive solicitation and the lowest responsible and
995 responsive bid, proposal, or reply is by a vendor whose
996 principal place of business is in a state or political
997 subdivision thereof which grants a preference for the purchase
998 of such personal property to a person whose principal place of
999 business is in such state, then the agency, university, college
1000 ~~county, municipality,~~ school district, or other political
1001 subdivision of this state shall ~~may~~ award a preference to the
1002 lowest responsible and responsive vendor having a principal
1003 place of business within this state, which preference is equal
1004 to the preference granted by the state or political subdivision
1005 thereof in which the lowest responsible and responsive vendor
1006 has its principal place of business. In a competitive
1007 solicitation in which the lowest bid is submitted by a vendor
1008 whose principal place of business is located outside the state

ENROLLED
 HB 7087, Engrossed 3

2012 Legislature

1009 and that state does not grant a preference in competitive
 1010 solicitation to vendors having a principal place of business in
 1011 that state, the preference to the lowest responsible and
 1012 responsive vendor having a principal place of business in this
 1013 state shall be 5 percent.

1014 (b) Paragraph (a) However, this section does not apply to
 1015 transportation projects for which federal aid funds are
 1016 available.

1017 (c) As used in this section, the term "other political
 1018 subdivision of this state" does not include counties or
 1019 municipalities.

1020 ~~(2) If a solicitation provides for the granting of such~~
 1021 ~~preference as is provided in this section, A~~ Any vendor whose
 1022 principal place of business is outside this ~~the~~ state of ~~Florida~~
 1023 must accompany any written bid, proposal, or reply documents
 1024 with a written opinion of an attorney at law licensed to
 1025 practice law in that foreign state, as to the preferences, if
 1026 any or none, granted by the law of that state to its own
 1027 business entities whose principal places of business are in that
 1028 foreign state in the letting of any or all public contracts.

1029 (3) (a) A vendor whose principal place of business is in
 1030 this state may not be precluded from being an authorized
 1031 reseller of information technology commodities of a state
 1032 contractor as long as the vendor demonstrates that it employs an
 1033 internationally recognized quality management system, such as
 1034 ISO 9001 or its equivalent, and provides a warranty on the
 1035 information technology commodities which is, at a minimum, of
 1036 equal scope and length as that of the contract.

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 HB 7087, Engrossed 3

2012 Legislature

1037 (b) This subsection applies to any renewal of any state
 1038 contract executed on or after July 1, 2012.

1039 Section 15. Effective upon this act becoming a law,
 1040 paragraphs (b), (d), and (f) of subsection (1), paragraph (b) of
 1041 subsection (4), and subsections (7) and (11) of section
 1042 288.1254, Florida Statutes, are amended, present paragraphs (c)
 1043 through (o) of subsection (1) of that section are redesignated
 1044 as paragraphs (d) through (p), respectively, and new paragraphs
 1045 (c) and (q) are added to that subsection, to read:

1046 288.1254 Entertainment industry financial incentive
 1047 program.—

1048 (1) DEFINITIONS.—As used in this section, the term:

1049 (b) "Digital media project" means a production of
 1050 interactive entertainment that is produced for distribution in
 1051 commercial or educational markets. The term includes a video
 1052 game or production intended for Internet or wireless
 1053 distribution, an interactive website, digital animation, and
 1054 visual effects, including, but not limited to, three-dimensional
 1055 movie productions and movie conversions. The term does not
 1056 include a production that contains ~~obscene~~ content that is
 1057 obscene as defined in s. 847.001~~(10)~~.

1058 (c) "High-impact digital media project" means a digital
 1059 media project that has qualified expenditures greater than \$4.5
 1060 million.

1061 (e)~~(d)~~ "Off-season certified production" means a feature
 1062 film, independent film, or television series or pilot that ~~which~~
 1063 films 75 percent or more of its principal photography days from
 1064 June 1 through November 30.

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 HB 7087, Engrossed 3

2012 Legislature

1065 (g) ~~(f)~~ "Production" means a theatrical or direct-to-video
 1066 motion picture; a made-for-television motion picture; visual
 1067 effects or digital animation sequences produced in conjunction
 1068 with a motion picture; a commercial; a music video; an
 1069 industrial or educational film; an infomercial; a documentary
 1070 film; a television pilot program; a presentation for a
 1071 television pilot program; a television series, including, but
 1072 not limited to, a drama, a reality show, a comedy, a soap opera,
 1073 a telenovela, a game show, an awards show, or a miniseries
 1074 production; or a digital media project by the entertainment
 1075 industry. One season of a television series is considered one
 1076 production. The term does not include a weather or market
 1077 program; a sporting event or a sporting event broadcast; ~~a~~
 1078 ~~sports show~~; a gala; a production that solicits funds; a home
 1079 shopping program; a political program; a political documentary;
 1080 political advertising; a gambling-related project or production;
 1081 a concert production; or a local, regional, or Internet-
 1082 distributed-only news show or ~~current-events show~~; a sports
 1083 news or sports recap show; ~~a~~ pornographic production; ~~or any~~
 1084 production deemed obscene under chapter 847 ~~current-affairs~~
 1085 ~~show~~. A production may be produced on or by film, tape, or
 1086 otherwise by means of a motion picture camera; electronic camera
 1087 or device; tape device; computer; any combination of the
 1088 foregoing; or any other means, method, or device.

1089 (q) "Interactive website" means a website or group of
 1090 websites that includes interactive and downloadable content, and
 1091 creates 25 new Florida full-time equivalent positions operating
 1092 from a principal place of business located within Florida. An

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 HB 7087, Engrossed 3

2012 Legislature

1093 interactive website or group of websites must provide
 1094 documentation that those jobs were created to the Office of Film
 1095 and Entertainment prior to the award of tax credits. Each
 1096 subsequent program application must provide proof that 25
 1097 Florida full-time equivalent positions are maintained.

1098 (4) TAX CREDIT ELIGIBILITY; TAX CREDIT AWARDS; QUEUES;
 1099 ELECTION AND DISTRIBUTION; CARRYFORWARD; CONSOLIDATED RETURNS;
 1100 PARTNERSHIP AND NONCORPORATE DISTRIBUTIONS; MERGERS AND
 1101 ACQUISITIONS.—

1102 (b) *Tax credit eligibility.*—

1103 1. General production queue.—Ninety-four percent of tax
 1104 credits authorized pursuant to subsection (6) in any state
 1105 fiscal year must be dedicated to the general production queue.
 1106 The general production queue consists of all qualified
 1107 productions other than those eligible for the commercial and
 1108 music video queue or the independent and emerging media
 1109 production queue. A qualified production that demonstrates a
 1110 minimum of \$625,000 in qualified expenditures is eligible for
 1111 tax credits equal to 20 percent of its actual qualified
 1112 expenditures, up to a maximum of \$8 million. A qualified
 1113 production that incurs qualified expenditures during multiple
 1114 state fiscal years may combine those expenditures to satisfy the
 1115 \$625,000 minimum threshold.

1116 a. An off-season certified production that is a feature
 1117 film, independent film, or television series or pilot is
 1118 eligible for an additional 5 percent ~~5-percent~~ tax credit on
 1119 actual qualified expenditures. An off-season certified
 1120 production that does not complete 75 percent of principal

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 HB 7087, Engrossed 3

2012 Legislature

1121 photography due to a disruption caused by a hurricane or
 1122 tropical storm may not be disqualified from eligibility for the
 1123 additional 5 percent ~~5-percent~~ credit as a result of the
 1124 disruption.

1125 b. If more than 45 ~~25~~ percent of the sum of total tax
 1126 credits initially certified and awarded to productions after
 1127 April July 1, 2012, 2010, and total tax credits initially
 1128 certified after April 1, 2012, but not yet awarded, and total
 1129 tax credits available for certification after April 1, 2012, but
 1130 not yet certified to productions currently in this state has
 1131 been awarded for high-impact television series, then no high-
 1132 impact television series is or pilot shall be eligible for tax
 1133 credits under this subparagraph. Tax credits initially certified
 1134 for a high-impact television series after April 1, 2012, may not
 1135 be awarded if the award will cause the percentage threshold in
 1136 this sub-subparagraph to be exceeded. This sub-subparagraph does
 1137 not prohibit the award of tax credits certified before April 1,
 1138 2012, for high-impact television series.

1139 e. ~~The calculations required by this sub-subparagraph shall~~
 1140 ~~use only credits available to be certified and awarded on or~~
 1141 ~~after July 1, 2011.~~

1142 (I) ~~If the provisions of sub-subparagraph b. are not~~
 1143 ~~applicable and less than 25 percent of the sum of the total tax~~
 1144 ~~credits awarded to productions and the total tax credits~~
 1145 ~~certified, but not yet awarded, to productions currently in this~~
 1146 ~~state has been to high-impact television series, any qualified~~
 1147 ~~high-impact television series shall be allowed first position in~~
 1148 ~~this queue for tax credit awards not yet certified.~~

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 HB 7087, Engrossed 3

2012 Legislature

1149 ~~(II) If less than 20 percent of the sum of the total tax~~
 1150 ~~credits awarded to productions and the total tax credits~~
 1151 ~~certified, but not yet awarded, to productions currently in this~~
 1152 ~~state has been to digital media projects, any digital media~~
 1153 ~~project with qualified expenditures of greater than \$4,500,000~~
 1154 ~~shall be allowed first position in this queue for tax credit~~
 1155 ~~awards not yet certified.~~

1156 c.(III) Subject to sub-subparagraph b., first priority in
 1157 the queue for tax credit awards not yet certified shall be given
 1158 to high-impact television series and high-impact digital media
 1159 projects. For the purposes of determining priority position
 1160 between a high-impact television series allowed first position
 1161 and a high-impact digital media project allowed first position
 1162 under this sub-subparagraph, the first position must go to the
 1163 first application received. Thereafter, priority shall be
 1164 determined by alternating between a high-impact television
 1165 series and a high-impact digital media project ~~tax credits shall~~
 1166 ~~be awarded~~ on a first-come, first-served basis. However, if the
 1167 Office of Film and Entertainment receives an application for a
 1168 high-impact television series or high-impact digital media
 1169 project that would be certified but for the alternating
 1170 priority, the office may certify the project as being in the
 1171 priority position if an application that would normally be the
 1172 priority position is not received within 5 business days.

1173 d. A qualified production for which ~~that incurs~~ at least
 1174 67 ~~85~~ percent of its principal photography days occur ~~qualified~~
 1175 ~~expenditures~~ within a region designated as an underutilized
 1176 region at the time that the production is certified is eligible

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 HB 7087, Engrossed 3

2012 Legislature

1177 for an additional 5 percent ~~5 percent~~ tax credit.

1178 e. A ~~Any~~ qualified production that employs students

1179 enrolled full-time in a film and entertainment-related or

1180 digital media-related course of study at an institution of

1181 higher education in this state is eligible for an additional 15

1182 percent ~~15 percent~~ tax credit on qualified expenditures that are

1183 wages, salaries, or other compensation paid to such students.

1184 The additional 15 percent ~~15 percent~~ tax credit is ~~shall~~ also ~~be~~

1185 applicable to persons hired within 12 months after ~~of~~ graduating

1186 from a film and entertainment-related or digital media-related

1187 course of study at an institution of higher education in this

1188 state. The additional 15 percent ~~15 percent~~ tax credit applies

1189 ~~shall apply~~ to qualified expenditures that are wages, salaries,

1190 or other compensation paid to such recent graduates for 1 year

1191 after ~~from~~ the date of hiring.

1192 f. A qualified production for which 50 percent or more of

1193 its principal photography occurs at a qualified production

1194 facility, or a qualified digital media project or the digital

1195 animation component of a qualified production for which 50

1196 percent or more of the project's or component's qualified

1197 expenditures are related to a qualified digital media production

1198 facility, is ~~shall be~~ eligible for an additional 5 percent ~~5-~~

1199 ~~percent~~ tax credit on actual qualified expenditures for

1200 production activity at that facility.

1201 g. A ~~No~~ qualified production is not ~~shall be~~ eligible for

1202 tax credits provided under this paragraph totaling more than 30

1203 percent of its actual qualified expenses.

1204 2. Commercial and music video queue.—Three percent of tax

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HB 7087, Engrossed 3

2012 Legislature

1205 credits authorized pursuant to subsection (6) in any state
1206 fiscal year must be dedicated to the commercial and music video
1207 queue. A qualified production company that produces national or
1208 regional commercials or music videos may be eligible for a tax
1209 credit award if it demonstrates a minimum of \$100,000 in
1210 qualified expenditures per national or regional commercial or
1211 music video and exceeds a combined threshold of \$500,000 after
1212 combining actual qualified expenditures from qualified
1213 commercials and music videos during a single state fiscal year.
1214 After a qualified production company that produces commercials,
1215 music videos, or both reaches the threshold of \$500,000, it is
1216 eligible to apply for certification for a tax credit award. The
1217 maximum credit award shall be equal to 20 percent of its actual
1218 qualified expenditures up to a maximum of \$500,000. If there is
1219 a surplus at the end of a fiscal year after the Office of Film
1220 and Entertainment certifies and determines the tax credits for
1221 all qualified commercial and video projects, such surplus tax
1222 credits shall be carried forward to the following fiscal year
1223 and are ~~be~~ available to any eligible qualified productions under
1224 the general production queue.

1225 3. Independent and emerging media production queue.—Three
1226 percent of tax credits authorized pursuant to subsection (6) in
1227 any state fiscal year must be dedicated to the independent and
1228 emerging media production queue. This queue is intended to
1229 encourage ~~Florida~~ independent film and emerging media production
1230 in this state. Any qualified production, excluding commercials,
1231 infomercials, or music videos, which ~~that~~ demonstrates at least
1232 \$100,000, but not more than \$625,000, in total qualified

ENROLLED
 HB 7087, Engrossed 3

2012 Legislature

1233 expenditures is eligible for tax credits equal to 20 percent of
 1234 its actual qualified expenditures. If a surplus exists at the
 1235 end of a fiscal year after the Office of Film and Entertainment
 1236 certifies and determines the tax credits for all qualified
 1237 independent and emerging media production projects, such surplus
 1238 tax credits shall be carried forward to the following fiscal
 1239 year and are ~~be~~ available to any eligible qualified productions
 1240 under the general production queue.

1241 4. Family-friendly productions.—A certified theatrical or
 1242 direct-to-video motion picture production or video game
 1243 determined by the Commissioner of Film and Entertainment, with
 1244 the advice of the Florida Film and Entertainment Advisory
 1245 Council, to be family-friendly, based on ~~the~~ review of the
 1246 script and ~~the~~ review of the final release version, is eligible
 1247 for an additional tax credit equal to 5 percent of its actual
 1248 qualified expenditures. Family-friendly productions are those
 1249 that have cross-generational appeal; would be considered
 1250 suitable for viewing by children age 5 or older; are appropriate
 1251 in theme, content, and language for a broad family audience;
 1252 embody a responsible resolution of issues; and do not exhibit or
 1253 imply any act of smoking, sex, nudity, or vulgar or profane
 1254 language.

1255 (7) ANNUAL ALLOCATION OF TAX CREDITS.—

1256 (a) The aggregate amount of the tax credits that may be
 1257 certified pursuant to paragraph (3) (d) may not exceed:

- 1258 1. For fiscal year 2010-2011, \$53.5 million.
- 1259 2. For fiscal year 2011-2012, \$74.5 million.
- 1260 3. For fiscal years 2012-2013, 2013-2014, ~~and~~ 2014-2015,

ENROLLED
 HB 7087, Engrossed 3

2012 Legislature

1261 and 2015-2016, \$42 million per fiscal year.

1262 (b) Any portion of the maximum amount of tax credits
 1263 established per fiscal year in paragraph (a) that is not
 1264 certified as of the end of a fiscal year shall be carried
 1265 forward and made available for certification during the
 1266 following 2 fiscal years in addition to the amounts available
 1267 for certification under paragraph (a) for those fiscal years.

1268 (c) Upon approval of the final tax credit award amount
 1269 pursuant to subparagraph (3)(f)2., an amount equal to the
 1270 difference between the maximum tax credit award amount
 1271 previously certified under paragraph (3)(d) and the approved
 1272 final tax credit award amount shall immediately be available for
 1273 recertification during the current and following fiscal years in
 1274 addition to the amounts available for certification under
 1275 paragraph (a) for those fiscal years.

1276 (d) If, during a fiscal year, the total amount of credits
 1277 applied for, pursuant to paragraph (3)(a), exceeds the amount of
 1278 credits available for certification in that fiscal year, such
 1279 excess shall be treated as having been applied for on the first
 1280 day of the next fiscal year in which credits remain available
 1281 for certification.

1282 (11) REPEAL.—This section is repealed July 1, 2016 ~~2015~~,
 1283 except that:

1284 (a) Tax credits certified under paragraph (3)(d) before
 1285 July 1, 2016 ~~2015~~, may be awarded under paragraph (3)(f) on or
 1286 after July 1, 2016 ~~2015~~, if the other requirements of this
 1287 section are met.

1288 (b) Tax credits carried forward under paragraph (4)(e)

ENROLLED
 HB 7087, Engrossed 3

2012 Legislature

1289 remain valid for the period specified.

1290 (c) Subsections (5), (8) and (9) shall remain in effect
 1291 until July 1, 2021 ~~2020~~.

1292 Section 16. Paragraph (c) of subsection (3) of section
 1293 288.9914, Florida Statutes, is amended to read:

1294 288.9914 Certification of qualified investments;
 1295 investment issuance reporting.—

1296 (3) REVIEW.—

1297 (c) The department may not approve a cumulative amount of
 1298 qualified investments that may result in the claim of more than
 1299 \$163.8 ~~\$97.5~~ million in tax credits during the existence of the
 1300 program or more than \$33.6 ~~\$20~~ million in tax credits in a
 1301 single state fiscal year. However, the potential for a taxpayer
 1302 to carry forward an unused tax credit may not be considered in
 1303 calculating the annual limit.

1304 Section 17. Subsection (1) of section 288.9915, Florida
 1305 Statutes, is amended to read:

1306 288.9915 Use of proceeds from qualified investments;
 1307 recordkeeping.—

1308 (1) For the period from the issuance of the qualified
 1309 investment to the 7th anniversary of such issuance, a qualified
 1310 community development entity may ~~not~~ make cash interest payments
 1311 on a long-term debt security that is a qualified investment, but
 1312 not in excess of the entity's cumulative operating income as of
 1313 the date of the cash interest payment. For purposes of
 1314 calculating operating income under this section, the interest
 1315 expense on the security is disregarded ~~for 6 years following the~~
 1316 ~~issuance of the security.~~

ENROLLED
 HB 7087, Engrossed 3

2012 Legislature

1317 Section 18. Section 290.00729, Florida Statutes, is
 1318 created to read:

1319 290.00729 Enterprise zone designation for Charlotte
 1320 County.—Charlotte County may apply to the Department of Economic
 1321 Opportunity for designation of one enterprise zone encompassing
 1322 an area not to exceed 20 square miles within Charlotte County.
 1323 The application must be submitted by December 31, 2012, and must
 1324 comply with the requirements in s. 290.0055. Notwithstanding s.
 1325 290.0065 limiting the total number of enterprise zones
 1326 designated and the number of enterprise zones within a
 1327 population category, the department may designate one enterprise
 1328 zone under this section. The department shall establish the
 1329 initial effective date of the enterprise zone designated under
 1330 this section.

1331 Section 19. Section 12. Section 290.00731, Florida
 1332 Statutes, is created to read:

1333 290.00731 Enterprise zone designation for Citrus County.—
 1334 Citrus County may apply to the department for designation of one
 1335 enterprise zone for an area within Citrus County. The
 1336 application must be submitted by December 31, 2012, and must
 1337 comply with the requirements of s. 290.0055. Notwithstanding s.
 1338 290.0065 limiting the total number of enterprise zones
 1339 designated and the number of enterprise zones within a
 1340 population category, the department may designate one enterprise
 1341 zone under this section. The department shall establish the
 1342 initial effective date of the enterprise zone designated under
 1343 this section.

1344 Section 20. Section 332.08, Florida Statutes, is amended

ENROLLED
 HB 7087, Engrossed 3

2012 Legislature

1345 to read:
 1346 332.08 Additional powers.—
 1347 (1) In addition to the general powers in ss. 332.01-332.12
 1348 conferred and without limitation thereof, a municipality that
 1349 ~~which~~ has established or may hereafter establish airports,
 1350 restricted landing areas, or other air navigation facilities, or
 1351 that ~~which~~ has acquired or set apart or may hereafter acquire or
 1352 set apart real property for such purposes, is ~~hereby~~ authorized:
 1353 (a) ~~(1)~~ To vest authority for the construction,
 1354 enlargement, improvement, maintenance, equipment, operation, and
 1355 regulation thereof in an officer, a board or body of such
 1356 municipality by ordinance or resolution which shall prescribe
 1357 the powers and duties of such officer, board or body. The
 1358 expense of such construction, enlargement, improvement,
 1359 maintenance, equipment, operation, and regulation shall be a
 1360 responsibility of the municipality.
 1361 (b) ~~(2)~~ ~~(a)~~ To adopt and amend all needful rules,
 1362 regulations, and ordinances for the management, government, and
 1363 use of any properties under its control, whether within or
 1364 without the territorial limits of the municipality; to appoint
 1365 airport guards or police, with full police powers; to fix by
 1366 ordinance or resolution, as may be appropriate, penalties for
 1367 the violation of said rules, regulations, and ordinances, and
 1368 enforce said penalties in the same manner in which penalties
 1369 prescribed by other rules, regulations, and ordinances of the
 1370 municipality are enforced.
 1371 ~~(b) Provided, where a county operates one or more~~
 1372 ~~airports, its regulations for the government thereof shall be by~~

ENROLLED

HB 7087, Engrossed 3

2012 Legislature

1373 ~~resolution of the board of county commissioners, shall be~~
 1374 ~~recorded in the minutes of the board and promulgated by posting~~
 1375 ~~a copy at the courthouse and at every such airport for 4~~
 1376 ~~consecutive weeks or by publication once a week in a newspaper~~
 1377 ~~published in the county for the same period. Such regulations~~
 1378 ~~shall be enforced as are the criminal laws. Violation thereof~~
 1379 ~~shall be a misdemeanor of the second degree, punishable as~~
 1380 ~~provided in s. 775.082 or s. 775.083.~~

1381 (c) ~~(3)~~ To lease for a term not exceeding 30 years such
 1382 airports or other air navigation facilities, or real property
 1383 acquired or set apart for airport purposes, to private parties,
 1384 any municipal or state government or the national government, or
 1385 any department of either thereof, for operation; to lease or
 1386 assign for a term not exceeding 30 years to private parties, any
 1387 municipal or state government or the national government, or any
 1388 department of either thereof, for operation or use consistent
 1389 with the purposes of ss. 332.01-332.12, space, area,
 1390 improvements, or equipment on such airports; to sell any part of
 1391 such airports, other air navigation facilities, or real property
 1392 to any municipal or state government, or the United States or
 1393 any department or instrumentality thereof, for aeronautical
 1394 purposes or purposes incidental thereto, and to confer the
 1395 privileges of concessions of supplying upon its airports goods,
 1396 commodities, things, services, and facilities; provided, that in
 1397 each case in so doing the public is not deprived of its rightful
 1398 equal and uniform use thereof.

1399 (d) ~~(4)~~ To sell or lease any property, real or personal,
 1400 acquired for airport purposes and belonging to the municipality,

ENROLLED
 HB 7087, Engrossed 3

2012 Legislature

1401 which, in the judgment of its governing body, may not be
 1402 required for aeronautic purposes, in accordance with the laws of
 1403 this state, or the provisions of the charter of the
 1404 municipality, governing the sale or leasing of similar
 1405 municipally owned property.

1406 ~~(e)-(5)~~ To exercise all powers necessarily incidental to
 1407 the exercise of the general and special powers herein granted,
 1408 and is specifically authorized to assess and shall assess
 1409 against and collect from the owner or operator of each and every
 1410 airplane using such airports a sufficient fee or service charge
 1411 to cover the cost of the service furnished airplanes using such
 1412 airports, including the liquidation of bonds or other
 1413 indebtedness for construction and improvements.

1414 (2) If a county operates one or more airports, its
 1415 regulations for the governance thereof shall be by resolution of
 1416 the board of county commissioners, recorded in the minutes of
 1417 the board, and promulgated by posting a copy at the courthouse
 1418 and at every such airport for 4 consecutive weeks or by
 1419 publication once a week in a newspaper published in the county
 1420 for the same period. Such regulations shall be enforced in the
 1421 same manner as the criminal laws. Violation thereof is a
 1422 misdemeanor of the second degree, punishable as provided in s.
 1423 775.082 or s. 775.083.

1424 (3) Notwithstanding any other provision of this section, a
 1425 municipality participating in the Federal Aviation
 1426 Administration's Airport Privatization Pilot Program pursuant to
 1427 49 U.S.C. s. 47134 may lease or sell an airport or other air
 1428 navigation facility or real property, together with improvements

ENROLLED
 HB 7087, Engrossed 3

2012 Legislature

1429 and equipment, acquired or set apart for airport purposes to a
 1430 private party under such terms and conditions as negotiated by
 1431 the municipality. If state funds were provided to the
 1432 municipality pursuant to s. 332.007, the municipality must
 1433 obtain approval of the agreement from the Department of
 1434 Transportation, which may approve the agreement if it determines
 1435 that the state's investment has been adequately considered and
 1436 protected consistent with the applicable conditions specified in
 1437 49 U.S.C. s. 47134.

1438 Section 21. Section 565.07, Florida Statutes, is amended
 1439 to read:

1440 565.07 Sale or consumption of certain distilled spirits
 1441 prohibited.—A ~~No~~ distilled spirit greater than 153 proof may not
 1442 ~~shall be sold, processed, or consumed in the state. However, a~~
 1443 distilled spirit greater than 153 proof may be distilled,
 1444 bottled, packaged, or processed for export or sale outside the
 1445 state.

1446 Section 22. (1) The tax levied under chapter 212, Florida
 1447 Statutes, may not be collected during the period from 12:01 a.m.
 1448 on August 3, 2012, through 11:59 p.m. on August 5, 2012, on the
 1449 sale of:

1450 (a) Clothing, wallets, or bags, including handbags,
 1451 backpacks, fanny packs, and diaper bags, but excluding
 1452 briefcases, suitcases, and other garment bags, having a sales
 1453 price of \$75 or less per item. As used in this paragraph, the
 1454 term "clothing" means:

1455 1. Any article of wearing apparel intended to be worn on
 1456 or about the human body, excluding watches, watchbands, jewelry,

ENROLLED
 HB 7087, Engrossed 3

2012 Legislature

1457 umbrellas, or handkerchiefs; and
 1458 2. All footwear, excluding skis, swim fins, roller blades,
 1459 and skates.

1460 (b) School supplies having a sales price of \$15 or less
 1461 per item. As used in this paragraph, the term "school supplies"
 1462 means pens, pencils, erasers, crayons, notebooks, notebook
 1463 filler paper, legal pads, binders, lunch boxes, construction
 1464 paper, markers, folders, poster board, composition books, poster
 1465 paper, scissors, cellophane tape, glue or paste, rulers,
 1466 computer disks, protractors, compasses, and calculators.

1467 (2) The tax exemptions in this section do not apply to
 1468 sales within a theme park or entertainment complex as defined in
 1469 s. 509.013(9), Florida Statutes, a public lodging establishment
 1470 as defined in s. 509.013(4), Florida Statutes, or an airport as
 1471 defined in s. 330.27(2), Florida Statutes.

1472 Section 23. For the 2011-2012 fiscal year, the sum of
 1473 \$226,284 in nonrecurring funds is appropriated from the General
 1474 Revenue Fund to the Department of Revenue for purposes of
 1475 administering section 22. Funds remaining unexpended or
 1476 unencumbered from this appropriation as of June 30, 2012, shall
 1477 revert and be reappropriated for the same purpose in the 2012-
 1478 2013 fiscal year.

1479 Section 24. (1) The sum of \$14,900,000 in nonrecurring
 1480 funds is appropriated from the General Revenue Fund to the State
 1481 Economic Enhancement and Development Trust Fund for the 2012-
 1482 2013 fiscal year.

1483 (2) The sum of \$14,900,000 is appropriated from the State
 1484 Economic Enhancement and Development Trust Fund for the 2012-

ENROLLED

HB 7087, Engrossed 3

2012 Legislature

1485 2013 fiscal year to the Department of Economic Opportunity for
 1486 the Qualified Target Industries, Qualified Defense Contractors,
 1487 Brownfield Bonus, High Impact Performance Incentive, Quick
 1488 Action Closing Fund, Brownfield Redevelopment, Innovation
 1489 Incentive programs, and transportation facilities, and only for
 1490 projects that meet the eligibility requirements of law. These
 1491 funds shall not be released for any other purpose and shall only
 1492 be disbursed when projects meet the contracted performance
 1493 requirements.

1494 Section 25. (1) The executive director of the Department
 1495 of Revenue is authorized, and all conditions are deemed met, to
 1496 adopt emergency rules under ss. 120.536(1) and 120.54(4),
 1497 Florida Statutes, for the purpose of implementing this act.

1498 (2) Notwithstanding any provision of law, such emergency
 1499 rules shall remain in effect for 6 months after the date adopted
 1500 and may be renewed during the pendency of procedures to adopt
 1501 permanent rules addressing the subject of the emergency rules.

1502 Section 26. Except as otherwise expressly provided in this
 1503 act and except for this section, which shall take effect upon
 1504 this act becoming a law, this act shall take effect July 1,
 1505 2012.