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LEGISLATIVE ACTION

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| Senate | . | House |
| Comm: FAV | . | |
| 06/11/2015 | . | |
| Floor: 1/RE/2R | . | |
| 06/12/2015 11:01 AM | . | |
| | . | |

The Committee on Appropriations (Hukill and Benacquisto)
recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Paragraph (d) is added to subsection (2) of
section 193.0235, Florida Statutes, to read:

193.0235 Ad valorem taxes and non-ad valorem assessments
against subdivision property.—

(2) As used in this section, the term "common element"
includes:



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11 (d) Property located within the same county as the
12 subdivision and used for at least 10 years exclusively for the
13 benefit of lot owners within the subdivision.

14 Section 2. Paragraphs (a) and (b) of subsection (1) of
15 section 202.12, Florida Statutes, are amended to read:

16 202.12 Sales of communications services.—The Legislature
17 finds that every person who engages in the business of selling
18 communications services at retail in this state is exercising a
19 taxable privilege. It is the intent of the Legislature that the
20 tax imposed by chapter 203 be administered as provided in this
21 chapter.

22 (1) For the exercise of such privilege, a tax is levied on
23 each taxable transaction, ~~and the tax~~ is due and payable as
24 follows:

25 (a) Except as otherwise provided in this subsection, at the
26 a rate of 4.92 ~~6.65~~ percent applied to the sales price of the
27 communications service that ~~which~~:

- 28 1. Originates and terminates in this state, or
29 2. Originates or terminates in this state and is charged to
30 a service address in this state,

31
32 when sold at retail, computed on each taxable sale for the
33 purpose of remitting the tax due. The gross receipts tax imposed
34 by chapter 203 shall be collected on the same taxable
35 transactions and remitted with the tax imposed by this
36 paragraph. If no tax is imposed by this paragraph due to the
37 exemption provided under ~~by reason of~~ s. 202.125(1), the tax
38 imposed by chapter 203 shall nevertheless be collected and
39 remitted in the manner and at the time prescribed for tax



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40 collections and remittances under this chapter.

41 (b) At the rate of 9.07 ~~10.8~~ percent applied to ~~on~~ the
42 retail sales price of any direct-to-home satellite service
43 received in this state. The proceeds of the tax imposed under
44 this paragraph shall be accounted for and distributed in
45 accordance with s. 202.18(2). The gross receipts tax imposed by
46 chapter 203 shall be collected on the same taxable transactions
47 and remitted with the tax imposed by this paragraph.

48 Section 3. Section 202.12001, Florida Statutes, is amended
49 to read:

50 202.12001 Combined rate for tax collected pursuant to ss.
51 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
52 2010-149, Laws of Florida, the dealer of communication services
53 may collect a combined rate of 5.07 ~~6.8~~ percent, composed
54 ~~comprised~~ of the 4.92 ~~6.65~~ percent and 0.15 percent rates
55 required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively,
56 if as long as the provider properly reflects the tax collected
57 with respect to the two provisions as required in the return to
58 the department ~~of Revenue~~.

59 Section 4. Effective August 1, 2015, subsection (2) of
60 section 202.18, Florida Statutes, is amended to read:

61 202.18 Allocation and disposition of tax proceeds.—The
62 proceeds of the communications services taxes remitted under
63 this chapter shall be treated as follows:

64 (2) The proceeds of the taxes remitted under s.
65 202.12(1)(b) shall be allocated ~~divided~~ as follows:

66 (a) The portion of the ~~such~~ proceeds which constitutes
67 gross receipts taxes, imposed at the rate prescribed in chapter
68 203, shall be deposited as provided by law and in accordance



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69 with s. 9, Art. XII of the State Constitution.

70 (b) Fifty-five and nine-tenths ~~Sixty-three~~ percent of the
71 remainder shall be allocated to the state and distributed
72 pursuant to s. 212.20(6), except that the proceeds allocated
73 pursuant to s. 212.20(6)(d)2. shall be prorated to the
74 participating counties in the same proportion as that month's
75 collection of the taxes and fees imposed pursuant to chapter 212
76 and paragraph (1)(b).

77 (c)1. During each calendar year, the remaining portion of
78 the such proceeds shall be transferred to the Local Government
79 Half-cent Sales Tax Clearing Trust Fund. Seventy percent of such
80 proceeds shall be allocated in the same proportion as the
81 allocation of total receipts of the half-cent sales tax under s.
82 218.61 and the emergency distribution under s. 218.65 in the
83 prior state fiscal year. Thirty percent of such proceeds shall
84 be distributed pursuant to s. 218.67.

85 2. The proportion of the proceeds allocated based on the
86 emergency distribution under s. 218.65 shall be distributed
87 pursuant to s. 218.65.

88 3. In each calendar year, the proportion of the proceeds
89 allocated based on the half-cent sales tax under s. 218.61 shall
90 be allocated to each county in the same proportion as the
91 county's percentage of total sales tax allocation for the prior
92 state fiscal year and distributed pursuant to s. 218.62.

93 4. The department shall distribute the appropriate amount
94 to each municipality and county each month at the same time that
95 local communications services taxes are distributed pursuant to
96 subsection (3).

97 Section 5. Effective October 1, 2015, subsection (1) of



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98 section 202.27, Florida Statutes, is amended to read:

99 202.27 Return filing; rules for self-accrual.—

100 (1) For the purpose of ascertaining the amount of tax
101 payable under this chapter and chapter 203, each every dealer
102 must has the duty to file a return and remit the taxes required
103 to be collected in any calendar month to the department, on or
104 before the 20th day of the subsequent month, upon forms prepared
105 and furnished by the department or in a format prescribed by it.
106 The department shall, by rule, prescribe the information to be
107 furnished by taxpayers on such returns. For the purpose of
108 determining the taxes required to be remitted under this
109 subsection, a dealer may elect to use an alternative-period
110 basis. As used in this subsection, the term "alternative-period
111 basis" means any month-long period, other than a calendar month,
112 with an end date on or after the 15th day of the calendar month.
113 The election shall be made on forms prepared and furnished by
114 the department or in a format prescribed by the department. A
115 dealer making such election is bound by the election for at
116 least 12 months. If an election is made, the dealer must file a
117 return and remit the taxes required to be collected in the
118 chosen alternative-period basis to the department on or before
119 the 20th day of the subsequent month.

120 Section 6. Effective October 1, 2015, paragraph (d) is
121 added to subsection (1) of section 202.28, Florida Statutes, to
122 read:

123 202.28 Credit for collecting tax; penalties.—

124 (1) Except as otherwise provided in s. 202.22, for the
125 purpose of compensating persons providing communications
126 services for the keeping of prescribed records, the filing of



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127 timely tax returns, and the proper accounting and remitting of
128 taxes, persons collecting taxes imposed under this chapter and
129 under s. 203.01(1)(a)2. shall be allowed to deduct 0.75 percent
130 of the amount of the tax due and accounted for and remitted to
131 the department.

132 (d) A disallowance of a collection allowance based on a
133 delinquent tax payment is limited to the percentage of the total
134 tax due which was delinquent when the payment was remitted to
135 the department. The taxpayer has the burden to demonstrate the
136 percentage of the payment which is not delinquent if that
137 percentage is not readily evident at the time of payment.

138 Section 7. The amendments made by this act to ss. 202.27
139 and 202.28, Florida Statutes, are remedial in nature and apply
140 retroactively, but do not provide a basis for an assessment of
141 any unpaid tax or create a right to a refund of or credit for
142 any tax paid before October 1, 2015. Communications services tax
143 returns filed by dealers on an alternative-period basis before
144 October 1, 2015, are deemed to have been filed pursuant to the
145 election provided in s. 202.27(1), Florida Statutes, as amended
146 by this act.

147 Section 8. Section 203.001, Florida Statutes, is amended to
148 read:

149 203.001 Combined rate for tax collected pursuant to ss.
150 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
151 2010-149, Laws of Florida, the dealer of communication services
152 may collect a combined rate of 5.07 ~~6.8~~ percent, composed
153 ~~comprised~~ of the 4.92 ~~6.65~~ percent and 0.15 percent rates
154 required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively,
155 if as long as the provider properly reflects the tax collected



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156 with respect to the two provisions as required in the return to
157 the Department of Revenue.

158 Section 9. The amendments made by this act to ss.
159 202.12(1), 202.12001, and 203.001, Florida Statutes, apply to
160 taxable transactions on bills for communications services dated
161 on or after July 1, 2015.

162 Section 10. Paragraph (e) is added to subsection (1) of
163 section 206.9825, Florida Statutes, to read:

164 206.9825 Aviation fuel tax.—

165 (1)

166 (e)1. Sales of aviation fuel to, and exclusively used for
167 flight training through a school of aeronautics or college of
168 aviation by, a college based in this state which is a tax-exempt
169 organization under s. 501(c)(3) of the Internal Revenue Code or
170 a university based in this state are exempt from the tax imposed
171 by this part if the college or university:

172 a. Is accredited by or has applied for accreditation by the
173 Aviation Accreditation Board International; and

174 b. Offers a graduate program in aeronautical or aerospace
175 engineering or offers flight training through a school of
176 aeronautics or college of aviation.

177 2. A licensed wholesaler or terminal supplier that sells
178 aviation fuel to a college or university qualified under this
179 paragraph and that does not collect the aviation fuel tax from
180 the college or university on such sale may receive an ultimate
181 vendor credit for the 6.9-cent excise tax previously paid on the
182 aviation fuel delivered to such college or university.

183 3. A college or university qualified under this paragraph
184 which purchases fuel from a retail supplier, including a fixed-



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185 base operator, and pays the 6.9-cent excise tax on the purchase
186 may apply for and receive a refund of the aviation fuel tax
187 paid.

188 Section 11. Subsections (29) and (32) of section 212.02,
189 Florida Statutes, are amended to read:

190 212.02 Definitions.—The following terms and phrases when
191 used in this chapter have the meanings ascribed to them in this
192 section, except where the context clearly indicates a different
193 meaning:

194 (29) "Livestock" includes all animals of the equine,
195 bovine, or swine class, including goats, sheep, mules, horses,
196 hogs, cattle, ostriches, and other grazing animals raised for
197 commercial purposes. The term "~~livestock~~" shall also include
198 all aquaculture products, as defined in s. 597.0015 and
199 identified by the Department of Agriculture and Consumer
200 Services pursuant to s. 597.003, ~~include fish~~ raised for
201 commercial purposes.

202 (32) "Agricultural production" means the production of
203 plants and animals useful to humans, including the preparation,
204 planting, cultivating, or harvesting of these products or any
205 other practices necessary to accomplish production through the
206 harvest phase, including storage of raw products on a farm. The
207 term ~~and~~ includes aquaculture, horticulture, floriculture,
208 viticulture, forestry, dairy, livestock, poultry, bees, and any
209 and all forms of farm products and farm production.

210 Section 12. Paragraph (a) of subsection (2) of section
211 212.04, Florida Statutes, is amended to read:

212 212.04 Admissions tax; rate, procedure, enforcement.—

213 (2) (a) A tax may not be levied on:



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214 1. Admissions to athletic or other events sponsored by
215 elementary schools, junior high schools, middle schools, high
216 schools, community colleges, public or private colleges and
217 universities, deaf and blind schools, facilities of the youth
218 services programs of the Department of Children and Families,
219 and state correctional institutions if only student, faculty, or
220 inmate talent is used. However, this exemption does not apply to
221 admission to athletic events sponsored by a state university,
222 and the proceeds of the tax collected on such admissions shall
223 be retained and used by each institution to support women's
224 athletics as provided in s. 1006.71(2)(c).

225 2. Dues, membership fees, and admission charges imposed by
226 not-for-profit sponsoring organizations. To receive this
227 exemption, the sponsoring organization must qualify as a not-
228 for-profit entity under s. 501(c)(3) of the Internal Revenue
229 Code of 1954, as amended.

230 3. Admission charges to an event sponsored by a
231 governmental entity, sports authority, or sports commission if
232 held in a convention hall, exhibition hall, auditorium, stadium,
233 theater, arena, civic center, performing arts center, or
234 publicly owned recreational facility and if 100 percent of the
235 risk of success or failure lies with the sponsor of the event
236 and 100 percent of the funds at risk for the event belong to the
237 sponsor, and student or faculty talent is not exclusively used.
238 As used in this subparagraph, the terms "sports authority" and
239 "sports commission" mean a nonprofit organization that is exempt
240 from federal income tax under s. 501(c)(3) of the Internal
241 Revenue Code and that contracts with a county or municipal
242 government for the purpose of promoting and attracting sports-



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243 tourism events to the community with which it contracts.

244 4. An admission paid by a student, or on the student's
245 behalf, to any required place of sport or recreation if the
246 student's participation in the sport or recreational activity is
247 required as a part of a program or activity sponsored by, and
248 under the jurisdiction of, the student's educational institution
249 if his or her attendance is as a participant and not as a
250 spectator.

251 5. Admissions to the National Football League championship
252 game or Pro Bowl; admissions to any semifinal game or
253 championship game of a national collegiate tournament;
254 admissions to a Major League Baseball, Major League Soccer,
255 National Basketball Association, or National Hockey League all-
256 star game; admissions to the Major League Baseball Home Run
257 Derby held before the Major League Baseball All-Star Game; or
258 admissions to National Basketball Association all-star events
259 produced by the National Basketball Association and held at a
260 facility such as an arena, convention center, or municipal
261 facility.

262 6. A participation fee or sponsorship fee imposed by a
263 governmental entity as described in s. 212.08(6) for an athletic
264 or recreational program if the governmental entity by itself, or
265 in conjunction with an organization exempt under s. 501(c)(3) of
266 the Internal Revenue Code of 1954, as amended, sponsors,
267 administers, plans, supervises, directs, and controls the
268 athletic or recreational program.

269 7. Admissions to live theater, live opera, or live ballet
270 productions in this state which are sponsored by an organization
271 that has received a determination from the Internal Revenue



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272 Service that the organization is exempt from federal income tax
273 under s. 501(c)(3) of the Internal Revenue Code of 1954, as
274 amended, if the organization actively participates in planning
275 and conducting the event, is responsible for the safety and
276 success of the event, is organized for the purpose of sponsoring
277 live theater, live opera, or live ballet productions in this
278 state, has more than 10,000 subscribing members and has among
279 the stated purposes in its charter the promotion of arts
280 education in the communities it serves, and will receive at
281 least 20 percent of the net profits, if any, of the events the
282 organization sponsors and will bear the risk of at least 20
283 percent of the losses, if any, from the events it sponsors if
284 the organization employs other persons as agents to provide
285 services in connection with a sponsored event. Before March 1 of
286 each year, such organization may apply to the department for a
287 certificate of exemption for admissions to such events sponsored
288 in this state by the organization during the immediately
289 following state fiscal year. The application must state the
290 total dollar amount of admissions receipts collected by the
291 organization or its agents from such events in this state
292 sponsored by the organization or its agents in the year
293 immediately preceding the year in which the organization applies
294 for the exemption. Such organization shall receive the exemption
295 only to the extent of \$1.5 million multiplied by the ratio that
296 such receipts bear to the total of such receipts of all
297 organizations applying for the exemption in such year; however,
298 such exemption granted to any organization may not exceed 6
299 percent of such admissions receipts collected by the
300 organization or its agents in the year immediately preceding the



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301 year in which the organization applies for the exemption. Each
302 organization receiving the exemption shall report each month to
303 the department the total admissions receipts collected from such
304 events sponsored by the organization during the preceding month
305 and shall remit to the department an amount equal to 6 percent
306 of such receipts reduced by any amount remaining under the
307 exemption. Tickets for such events sold by such organizations
308 may not reflect the tax otherwise imposed under this section.

309 8. Entry fees for participation in freshwater fishing
310 tournaments.

311 9. Participation or entry fees charged to participants in a
312 game, race, or other sport or recreational event if spectators
313 are charged a taxable admission to such event.

314 10. Admissions to any postseason collegiate football game
315 sanctioned by the National Collegiate Athletic Association.

316 11. Admissions to and membership fees for gun clubs. For
317 purposes of this subparagraph, the term "gun club" means an
318 organization whose primary purpose is to offer its members
319 access to one or more shooting ranges for target or skeet
320 shooting.

321 Section 13. Subsection (5) of section 212.05, Florida
322 Statutes, is amended to read:

323 212.05 Sales, storage, use tax.—It is hereby declared to be
324 the legislative intent that every person is exercising a taxable
325 privilege who engages in the business of selling tangible
326 personal property at retail in this state, including the
327 business of making mail order sales, or who rents or furnishes
328 any of the things or services taxable under this chapter, or who
329 stores for use or consumption in this state any item or article



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330 of tangible personal property as defined herein and who leases
331 or rents such property within the state.

332 (5) Notwithstanding any other provision of this chapter,
333 the maximum amount of tax imposed under this chapter and
334 collected on each sale or use of a boat in this state may not
335 exceed \$18,000 and on each repair of a boat in this state may
336 not exceed \$60,000.

337 Section 14. Subsection (3), paragraphs (a) and (p) of
338 subsection (5), and paragraphs (r) and (11) of subsection (7) of
339 section 212.08, Florida Statutes, are amended, and paragraph
340 (nnn) is added to subsection (7) of that section, to read:

341 212.08 Sales, rental, use, consumption, distribution, and
342 storage tax; specified exemptions.—The sale at retail, the
343 rental, the use, the consumption, the distribution, and the
344 storage to be used or consumed in this state of the following
345 are hereby specifically exempt from the tax imposed by this
346 chapter.

347 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—

348 (a) The ~~There shall be no tax~~ may not be imposed on the
349 sale, rental, lease, use, consumption, repair, or storage for
350 use in this state of power farm equipment or irrigation
351 equipment, including replacement parts and accessories for power
352 farm equipment or irrigation equipment, which are used
353 exclusively on a farm or in a forest in the agricultural
354 production of crops or products ~~as~~ produced by those
355 agricultural industries included in s. 570.02(1), or for fire
356 prevention and suppression work with respect to such crops or
357 products. Harvesting may not be construed to include processing
358 activities. This exemption is not forfeited by moving farm



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359 equipment between farms or forests.

360 (b) The tax may not be imposed on that portion of the sales
361 price below \$20,000 for a trailer weighing 12,000 pounds or less
362 and purchased by a farmer for exclusive use in agricultural
363 production or to transport farm products from his or her farm to
364 the place where the farmer transfers ownership of the farm
365 products to another. This exemption is not forfeited by using a
366 trailer to transport the farmer's farm equipment. The exemption
367 provided under this paragraph does not apply to the lease or
368 rental of a trailer.

369 (c) The exemptions provided in paragraphs (a) and (b) are
370 ~~However, this exemption shall not be allowed unless the~~
371 ~~purchaser, renter, or lessee signs a certificate stating that~~
372 ~~the farm equipment is to be used exclusively on a farm or in a~~
373 ~~forest for agricultural production or for fire prevention and~~
374 ~~suppression, as required under by this subsection. Possession by~~
375 ~~a seller, lessor, or other dealer of a written certification by~~
376 ~~the purchaser, renter, or lessee certifying the purchaser's,~~
377 ~~renter's, or lessee's entitlement to an exemption permitted by~~
378 ~~this subsection relieves the seller from the responsibility of~~
379 ~~collecting the tax on the nontaxable amounts, and the department~~
380 ~~shall look solely to the purchaser for recovery of such tax if~~
381 ~~it determines that the purchaser was not entitled to the~~
382 ~~exemption.~~

383 (5) EXEMPTIONS; ACCOUNT OF USE.—

384 (a) *Items in agricultural use and certain nets.*—There are
385 exempt from the tax imposed by this chapter nets designed and
386 used exclusively by commercial fisheries; disinfectants,
387 fertilizers, insecticides, pesticides, herbicides, fungicides,



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388 and weed killers used for application on crops or groves,
389 including commercial nurseries and home vegetable gardens, used
390 in dairy barns or on poultry farms for the purpose of protecting
391 poultry or livestock, or used directly on poultry or livestock;
392 portable containers or movable receptacles in which portable
393 containers are placed, used for processing farm products; field
394 and garden seeds, including flower seeds; nursery stock,
395 seedlings, cuttings, or other propagative material purchased for
396 growing stock; seeds, seedlings, cuttings, and plants used to
397 produce food for human consumption; cloth, plastic, and other
398 similar materials used for shade, mulch, or protection from
399 frost or insects on a farm; stakes used by a farmer to support
400 plants during agricultural production; generators used on
401 poultry farms; and liquefied petroleum gas or other fuel used to
402 heat a structure in which started pullets or broilers are
403 raised; however, such exemption is ~~shall~~ not be allowed unless
404 the purchaser or lessee signs a certificate stating that the
405 item to be exempted is for the exclusive use designated herein.
406 Also exempt are cellophane wrappers, glue for tin and glass
407 (apiarists), mailing cases for honey, shipping cases, window
408 cartons, and baling wire and twine used for baling hay, when
409 used by a farmer to contain, produce, or process an agricultural
410 commodity.

411 (p) *Community contribution tax credit for donations.*—

412 1. Authorization.—Persons who are registered with the
413 department under s. 212.18 to collect or remit sales or use tax
414 and who make donations to eligible sponsors are eligible for tax
415 credits against their state sales and use tax liabilities as
416 provided in this paragraph:



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417 a. The credit shall be computed as 50 percent of the
418 person's approved annual community contribution.

419 b. The credit shall be granted as a refund against state
420 sales and use taxes reported on returns and remitted in the 12
421 months preceding the date of application to the department for
422 the credit as required in sub-subparagraph 3.c. If the annual
423 credit is not fully used through such refund because of
424 insufficient tax payments during the applicable 12-month period,
425 the unused amount may be included in an application for a refund
426 made pursuant to sub-subparagraph 3.c. in subsequent years
427 against the total tax payments made for such year. Carryover
428 credits may be applied for a 3-year period without regard to any
429 time limitation that would otherwise apply under s. 215.26.

430 c. A person may not receive more than \$200,000 in annual
431 tax credits for all approved community contributions made in any
432 one year.

433 d. All proposals for the granting of the tax credit require
434 the prior approval of the Department of Economic Opportunity.

435 e. The total amount of tax credits which may be granted for
436 all programs approved under this paragraph, s. 220.183, and s.
437 624.5105 is \$18.4 million in the 2015-2016 fiscal year, \$21.4
438 million in the 2016-2017 fiscal year, and \$21.4 million in the
439 2017-2018 fiscal year ~~annually~~ for projects that provide housing
440 opportunities for persons with special needs or homeownership
441 opportunities for low-income households or very-low-income
442 households ~~as those terms are defined in s. 420.9071~~ and \$3.5
443 million annually for all other projects. As used in this
444 paragraph, the term "person with special needs" has the same
445 meaning as in s. 420.0004 and the terms "low-income person,"



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446 "low-income household," "very-low-income person," and "very-low-
447 income household" have the same meaning as in s. 420.9071.

448 f. A person who is eligible to receive the credit provided
449 in this paragraph, s. 220.183, or s. 624.5105 may receive the
450 credit only under one section of the person's choice.

451 2. Eligibility requirements.—

452 a. A community contribution by a person must be in the
453 following form:

454 (I) Cash or other liquid assets;

455 (II) Real property;

456 (III) Goods or inventory; or

457 (IV) Other physical resources identified by the Department
458 of Economic Opportunity.

459 b. All community contributions must be reserved exclusively
460 for use in a project. As used in this sub-subparagraph, the term
461 "project" means activity undertaken by an eligible sponsor which
462 is designed to construct, improve, or substantially rehabilitate
463 housing that is affordable to low-income households or very-low-
464 income households ~~as those terms are defined in s. 420.9071;~~

465 designed to provide housing opportunities for persons with
466 special needs; designed to provide commercial, industrial, or
467 public resources and facilities; or designed to improve
468 entrepreneurial and job-development opportunities for low-income
469 persons. A project may be the investment necessary to increase
470 access to high-speed broadband capability in a rural community
471 that had an enterprise zone designated pursuant to chapter 290
472 as of May 1, 2015 ~~rural communities with enterprise zones,~~
473 including projects that result in improvements to communications
474 assets that are owned by a business. A project may include the



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475 provision of museum educational programs and materials that are
476 directly related to a project approved between January 1, 1996,
477 and December 31, 1999, and located in an area which was in an
478 enterprise zone designated pursuant to s. 290.0065 as of May 1,
479 2015. This paragraph does not preclude projects that propose to
480 construct or rehabilitate housing for low-income households or
481 very-low-income households on scattered sites or housing
482 opportunities for persons with special needs. With respect to
483 housing, contributions may be used to pay the following eligible
484 special needs, low-income, and very-low-income housing-related
485 activities:

486 (I) Project development impact and management fees for
487 special needs, low-income, or very-low-income housing projects;

488 (II) Down payment and closing costs for persons with
489 special needs, low-income persons, and very-low-income persons,
490 ~~as those terms are defined in s. 420.9071;~~

491 (III) Administrative costs, including housing counseling
492 and marketing fees, not to exceed 10 percent of the community
493 contribution, directly related to special needs, low-income, or
494 very-low-income projects; and

495 (IV) Removal of liens recorded against residential property
496 by municipal, county, or special district local governments if
497 satisfaction of the lien is a necessary precedent to the
498 transfer of the property to a low-income person or very-low-
499 income person, ~~as those terms are defined in s. 420.9071,~~ for
500 the purpose of promoting home ownership. Contributions for lien
501 removal must be received from a nonrelated third party.

502 c. The project must be undertaken by an "eligible sponsor,"
503 which includes:



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- 504 (I) A community action program;
- 505 (II) A nonprofit community-based development organization
506 whose mission is the provision of housing for persons with
507 specials needs, low-income households, or very-low-income
508 households or increasing entrepreneurial and job-development
509 opportunities for low-income persons;
- 510 (III) A neighborhood housing services corporation;
- 511 (IV) A local housing authority created under chapter 421;
- 512 (V) A community redevelopment agency created under s.
513 163.356;
- 514 (VI) A historic preservation district agency or
515 organization;
- 516 (VII) A regional workforce board;
- 517 (VIII) A direct-support organization as provided in s.
518 1009.983;
- 519 (IX) An enterprise zone development agency created under s.
520 290.0056;
- 521 (X) A community-based organization incorporated under
522 chapter 617 which is recognized as educational, charitable, or
523 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
524 and whose bylaws and articles of incorporation include
525 affordable housing, economic development, or community
526 development as the primary mission of the corporation;
- 527 (XI) Units of local government;
- 528 (XII) Units of state government; or
- 529 (XIII) Any other agency that the Department of Economic
530 Opportunity designates by rule.
- 531
- 532 A contributing person may not have a financial interest in the



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533 eligible sponsor.

534 d. The project must be located in an area which was in an
535 ~~designated an~~ enterprise zone designated pursuant to chapter 290
536 as of May 1, 2015, or a Front Porch Florida Community, unless
537 the project increases access to high-speed broadband capability
538 in a rural community that had an enterprise zone designated
539 pursuant to chapter 290 as of May 1, 2015, ~~for rural communities~~
540 ~~that have enterprise zones~~ but is physically located outside the
541 designated rural zone boundaries. Any project designed to
542 construct or rehabilitate housing for low-income households or
543 very-low-income households or housing opportunities for persons
544 with special needs ~~as those terms are defined in s. 420.9071~~ is
545 exempt from the area requirement of this sub-subparagraph.

546 e.(I) If, during the first 10 business days of the state
547 fiscal year, eligible tax credit applications for projects that
548 provide housing opportunities for persons with special needs or
549 homeownership opportunities for low-income households or very-
550 low-income households ~~as those terms are defined in s. 420.9071~~
551 are received for less than the annual tax credits available for
552 those projects, the Department of Economic Opportunity shall
553 grant tax credits for those applications and grant remaining tax
554 credits on a first-come, first-served basis for subsequent
555 eligible applications received before the end of the state
556 fiscal year. If, during the first 10 business days of the state
557 fiscal year, eligible tax credit applications for projects that
558 provide housing opportunities for persons with special needs or
559 homeownership opportunities for low-income households or very-
560 low-income households ~~as those terms are defined in s. 420.9071~~
561 are received for more than the annual tax credits available for



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562 those projects, the Department of Economic Opportunity shall
563 grant the tax credits for those applications as follows:

564 (A) If tax credit applications submitted for approved
565 projects of an eligible sponsor do not exceed \$200,000 in total,
566 the credits shall be granted in full if the tax credit
567 applications are approved.

568 (B) If tax credit applications submitted for approved
569 projects of an eligible sponsor exceed \$200,000 in total, the
570 amount of tax credits granted pursuant to sub-sub-sub-
571 subparagraph (A) shall be subtracted from the amount of
572 available tax credits, and the remaining credits shall be
573 granted to each approved tax credit application on a pro rata
574 basis.

575 (II) If, during the first 10 business days of the state
576 fiscal year, eligible tax credit applications for projects other
577 than those that provide housing opportunities for persons with
578 special needs or homeownership opportunities for low-income
579 households or very-low-income households ~~as those terms are~~
580 ~~defined in s. 420.9071~~ are received for less than the annual tax
581 credits available for those projects, the Department of Economic
582 Opportunity shall grant tax credits for those applications and
583 shall grant remaining tax credits on a first-come, first-served
584 basis for subsequent eligible applications received before the
585 end of the state fiscal year. If, during the first 10 business
586 days of the state fiscal year, eligible tax credit applications
587 for projects other than those that provide housing opportunities
588 for persons with special needs or homeownership opportunities
589 for low-income households or very-low-income households ~~as those~~
590 ~~terms are defined in s. 420.9071~~ are received for more than the



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591 annual tax credits available for those projects, the Department
592 of Economic Opportunity shall grant the tax credits for those
593 applications on a pro rata basis.

594 3. Application requirements.-

595 a. An ~~Any~~ eligible sponsor seeking to participate in this
596 program must submit a proposal to the Department of Economic
597 Opportunity which sets forth the name of the sponsor, a
598 description of the project, and the area in which the project is
599 located, together with such supporting information as is
600 prescribed by rule. The proposal must also contain a resolution
601 from the local governmental unit in which the project is located
602 certifying that the project is consistent with local plans and
603 regulations.

604 b. A ~~Any~~ person seeking to participate in this program must
605 submit an application for tax credit to the Department of
606 Economic Opportunity which sets forth the name of the sponsor, a
607 description of the project, and the type, value, and purpose of
608 the contribution. The sponsor shall verify, in writing, the
609 terms of the application and indicate its receipt of the
610 contribution, and such verification must accompany the
611 application for tax credit. The person must submit a separate
612 tax credit application to the Department of Economic Opportunity
613 for each individual contribution that it makes to each
614 individual project.

615 c. A ~~Any~~ person who has received notification from the
616 Department of Economic Opportunity that a tax credit has been
617 approved must apply to the department to receive the refund.
618 Application must be made on the form prescribed for claiming
619 refunds of sales and use taxes and be accompanied by a copy of



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620 the notification. A person may submit only one application for
621 refund to the department within a 12-month period.

622 4. Administration.—

623 a. The Department of Economic Opportunity may adopt rules
624 necessary to administer this paragraph, including rules for the
625 approval or disapproval of proposals by a person.

626 b. The decision of the Department of Economic Opportunity
627 must be in writing, and, if approved, the notification shall
628 state the maximum credit allowable to the person. Upon approval,
629 the Department of Economic Opportunity shall transmit a copy of
630 the decision to the department.

631 c. The Department of Economic Opportunity shall
632 periodically monitor all projects in a manner consistent with
633 available resources to ensure that resources are used in
634 accordance with this paragraph; however, each project must be
635 reviewed at least once every 2 years.

636 d. The Department of Economic Opportunity shall, in
637 consultation with the statewide and regional housing and
638 financial intermediaries, market the availability of the
639 community contribution tax credit program to community-based
640 organizations.

641 5. Expiration.—This paragraph expires June 30, 2018 ~~2016~~;
642 however, any accrued credit carryover that is unused on that
643 date may be used until the expiration of the 3-year carryover
644 period for such credit.

645 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
646 entity by this chapter do not inure to any transaction that is
647 otherwise taxable under this chapter when payment is made by a
648 representative or employee of the entity by any means,



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649 including, but not limited to, cash, check, or credit card, even
650 when that representative or employee is subsequently reimbursed
651 by the entity. In addition, exemptions provided to any entity by
652 this subsection do not inure to any transaction that is
653 otherwise taxable under this chapter unless the entity has
654 obtained a sales tax exemption certificate from the department
655 or the entity obtains or provides other documentation as
656 required by the department. Eligible purchases or leases made
657 with such a certificate must be in strict compliance with this
658 subsection and departmental rules, and any person who makes an
659 exempt purchase with a certificate that is not in strict
660 compliance with this subsection and the rules is liable for and
661 shall pay the tax. The department may adopt rules to administer
662 this subsection.

663 (r) *School books and school lunches; institution of higher*
664 *learning prepaid meal plans.*—This exemption applies to school
665 books used in regularly prescribed courses of study, and to
666 school lunches served in public, parochial, or nonprofit schools
667 operated for and attended by pupils of grades K through 12.
668 Yearbooks, magazines, newspapers, directories, bulletins, and
669 similar publications distributed by such educational
670 institutions to their students are also exempt. School books and
671 food sold or served at a college or institution ~~community~~
672 ~~colleges and other institutions~~ of higher learning are taxable,
673 except that prepaid meal plans purchased for use ~~from a college~~
674 ~~or other institution of higher learning~~ by students currently
675 enrolled or preparing to enroll in a ~~at that~~ college or ~~other~~
676 institution of higher learning are exempt. As used in this
677 paragraph, the term "prepaid meal plans" means payment in



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678 advance, or payment using financial aid, once disbursed, to a
679 college or institution of higher learning, or to a management
680 entity under contract to provide prepaid meal plans on behalf of
681 a college or institution of higher learning, for the provision
682 of a defined quantities of dollar equivalencies or meal plans
683 quantity of units that must expire at the end of an academic
684 term and, cannot be refunded to the student upon expiration, and
685 which may only be exchanged for food. Prepaid meal plans that
686 contain a defined number of meals or a defined number of dollar
687 equivalencies qualify for this exemption. However, the
688 taxability of the dollar equivalencies of the prepaid meal plans
689 shall be determined upon the plan's use, and tax shall be due
690 when the dollar equivalencies are used to make a purchase if
691 that purchase is otherwise subject to sales tax pursuant to this
692 chapter. As used in this paragraph, the term "dollar
693 equivalencies" includes university-specific dollars on a
694 declining balance, such as flex bucks or dining bucks.

695 (11) *Parent-teacher organizations, parent-teacher*
696 *associations, and schools having grades K through 12.-*

697 1. Sales or leases to parent-teacher organizations and
698 associations the purpose of which is to raise funds for schools
699 that teach grades K through 12 and that are associated with
700 schools having grades K through 12 are exempt from the tax
701 imposed by this chapter.

702 2. Parent-teacher organizations and associations described
703 in subparagraph 1., and schools having grades K through 12, may
704 pay tax to their suppliers on the cost price of school materials
705 and supplies purchased, rented, or leased for resale or rental
706 to students in grades K through 12, of items sold for



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707 fundraising purposes, and of items sold through vending machines
708 located on the school premises, in lieu of collecting the tax
709 imposed by this chapter from the purchaser. This subparagraph
710 ~~paragraph~~ also applies to food or beverages sold through vending
711 machines located in the student lunchroom or dining room of a
712 school having kindergarten through grade 12.

713 3. In lieu of collecting the tax imposed by this chapter
714 from the purchaser, school support organizations may pay tax to
715 their suppliers on the cost price of food, drink, and supplies
716 necessary to serve such food and drink when the food, drink, and
717 supplies are purchased for resale. For purposes of this
718 subparagraph, the term "school support organization" means an
719 organization whose sole purpose is to raise funds to support
720 extracurricular activities at public, parochial, or nonprofit
721 schools that teach students in grades K through 12.

722 (nnn) Importation of motor vehicles; active United States
723 Armed Forces members.-The importation of a motor vehicle
724 purchased and used for 6 months or more in a foreign country by
725 an active member of the United States Armed Forces or his or her
726 spouse is also exempt from the tax imposed by this chapter when
727 the vehicle is imported, registered, or titled in this state for
728 personal use by the member or his or her spouse. Proof of the
729 active status of the member, and, when applicable, proof of the
730 spouse's relationship to the member, must be provided when the
731 vehicle is titled and registered in this state.

732 Section 15. (1) The executive director of the Department of
733 Revenue is authorized, and all conditions are deemed to be met,
734 to adopt emergency rules pursuant to s. 120.54(4), Florida
735 Statutes, for the purpose of implementing the amendments made by



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736 this act to ss. 202.12, 202.27, and 212.08(7), Florida Statutes.

737 (2) Notwithstanding any other provision of law, emergency
738 rules adopted pursuant to subsection (1) are effective for 6
739 months after adoption and may be renewed during the pendency of
740 procedures to adopt permanent rules addressing the subject of
741 the emergency rules.

742 (3) This section expires July 1, 2018.

743 Section 16. Effective September 1, 2015, paragraph (d) of
744 subsection (6) of section 212.20, Florida Statutes, is amended
745 to read:

746 212.20 Funds collected, disposition; additional powers of
747 department; operational expense; refund of taxes adjudicated
748 unconstitutionally collected.—

749 (6) Distribution of all proceeds under this chapter and ss.
750 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

751 (d) The proceeds of all other taxes and fees imposed
752 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
753 and (2)(b) shall be distributed as follows:

754 1. In any fiscal year, the greater of \$500 million, minus
755 an amount equal to 4.6 percent of the proceeds of the taxes
756 collected pursuant to chapter 201, or 5.2 percent of all other
757 taxes and fees imposed pursuant to this chapter or remitted
758 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
759 monthly installments into the General Revenue Fund.

760 2. After the distribution under subparagraph 1., 8.9744
761 ~~8.8854~~ percent of the amount remitted by a sales tax dealer
762 located within a participating county pursuant to s. 218.61
763 shall be transferred into the Local Government Half-cent Sales
764 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to



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765 be transferred shall be reduced by 0.1 percent, and the
766 department shall distribute this amount to the Public Employees
767 Relations Commission Trust Fund less \$5,000 each month, which
768 shall be added to the amount calculated in subparagraph 3. and
769 distributed accordingly.

770 3. After the distribution under subparagraphs 1. and 2.,
771 0.0966 ~~0.0956~~ percent shall be transferred to the Local
772 Government Half-cent Sales Tax Clearing Trust Fund and
773 distributed pursuant to s. 218.65.

774 4. After the distributions under subparagraphs 1., 2., and
775 3., 2.0810 ~~2.0603~~ percent of the available proceeds shall be
776 transferred monthly to the Revenue Sharing Trust Fund for
777 Counties pursuant to s. 218.215.

778 5. After the distributions under subparagraphs 1., 2., and
779 3., 1.3653 ~~1.3517~~ percent of the available proceeds shall be
780 transferred monthly to the Revenue Sharing Trust Fund for
781 Municipalities pursuant to s. 218.215. If the total revenue to
782 be distributed pursuant to this subparagraph is at least as
783 great as the amount due from the Revenue Sharing Trust Fund for
784 Municipalities and the former Municipal Financial Assistance
785 Trust Fund in state fiscal year 1999-2000, no municipality shall
786 receive less than the amount due from the Revenue Sharing Trust
787 Fund for Municipalities and the former Municipal Financial
788 Assistance Trust Fund in state fiscal year 1999-2000. If the
789 total proceeds to be distributed are less than the amount
790 received in combination from the Revenue Sharing Trust Fund for
791 Municipalities and the former Municipal Financial Assistance
792 Trust Fund in state fiscal year 1999-2000, each municipality
793 shall receive an amount proportionate to the amount it was due



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794 in state fiscal year 1999-2000.

795 6. Of the remaining proceeds:

796 a. In each fiscal year, the sum of \$29,915,500 shall be
797 divided into as many equal parts as there are counties in the
798 state, and one part shall be distributed to each county. The
799 distribution among the several counties must begin each fiscal
800 year on or before January 5th and continue monthly for a total
801 of 4 months. If a local or special law required that any moneys
802 accruing to a county in fiscal year 1999-2000 under the then-
803 existing provisions of s. 550.135 be paid directly to the
804 district school board, special district, or a municipal
805 government, such payment must continue until the local or
806 special law is amended or repealed. The state covenants with
807 holders of bonds or other instruments of indebtedness issued by
808 local governments, special districts, or district school boards
809 before July 1, 2000, that it is not the intent of this
810 subparagraph to adversely affect the rights of those holders or
811 relieve local governments, special districts, or district school
812 boards of the duty to meet their obligations as a result of
813 previous pledges or assignments or trusts entered into which
814 obligated funds received from the distribution to county
815 governments under then-existing s. 550.135. This distribution
816 specifically is in lieu of funds distributed under s. 550.135
817 before July 1, 2000.

818 b. The department shall distribute \$166,667 monthly to each
819 applicant certified as a facility for a new or retained
820 professional sports franchise pursuant to s. 288.1162. Up to
821 \$41,667 shall be distributed monthly by the department to each
822 certified applicant as defined in s. 288.11621 for a facility



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823 for a spring training franchise. However, not more than \$416,670
824 may be distributed monthly in the aggregate to all certified
825 applicants for facilities for spring training franchises.
826 Distributions begin 60 days after such certification and
827 continue for not more than 30 years, except as otherwise
828 provided in s. 288.11621. A certified applicant identified in
829 this sub-subparagraph may not receive more in distributions than
830 expended by the applicant for the public purposes provided in s.
831 288.1162(5) or s. 288.11621(3).

832 c. Beginning 30 days after notice by the Department of
833 Economic Opportunity to the Department of Revenue that an
834 applicant has been certified as the professional golf hall of
835 fame pursuant to s. 288.1168 and is open to the public, \$166,667
836 shall be distributed monthly, for up to 300 months, to the
837 applicant.

838 d. Beginning 30 days after notice by the Department of
839 Economic Opportunity to the Department of Revenue that the
840 applicant has been certified as the International Game Fish
841 Association World Center facility pursuant to s. 288.1169, and
842 the facility is open to the public, \$83,333 shall be distributed
843 monthly, for up to 168 months, to the applicant. This
844 distribution is subject to reduction pursuant to s. 288.1169. A
845 lump sum payment of \$999,996 shall be made after certification
846 and before July 1, 2000.

847 e. The department shall distribute up to \$83,333 monthly to
848 each certified applicant as defined in s. 288.11631 for a
849 facility used by a single spring training franchise, or up to
850 \$166,667 monthly to each certified applicant as defined in s.
851 288.11631 for a facility used by more than one spring training



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852 franchise. Monthly distributions begin 60 days after such
853 certification or July 1, 2016, whichever is later, and continue
854 for not more than 20 years to each certified applicant as
855 defined in s. 288.11631 for a facility used by a single spring
856 training franchise or not more than 25 years to each certified
857 applicant as defined in s. 288.11631 for a facility used by more
858 than one spring training franchise. A certified applicant
859 identified in this sub-subparagraph may not receive more in
860 distributions than expended by the applicant for the public
861 purposes provided in s. 288.11631(3).

862 f. Beginning 45 days after notice by the Department of
863 Economic Opportunity to the Department of Revenue that an
864 applicant has been approved by the Legislature and certified by
865 the Department of Economic Opportunity under s. 288.11625 or
866 upon a date specified by the Department of Economic Opportunity
867 as provided under s. 288.11625(6)(d), the department shall
868 distribute each month an amount equal to one-twelfth of the
869 annual distribution amount certified by the Department of
870 Economic Opportunity for the applicant. The department may not
871 distribute more than \$7 million in the 2014-2015 fiscal year or
872 more than \$13 million annually thereafter under this sub-
873 subparagraph.

874 g. Beginning December 1, 2015, and ending June 30, 2016,
875 the department shall distribute \$26,286 monthly to the State
876 Transportation Trust Fund. Beginning July 1, 2016, the
877 department shall distribute \$15,333 monthly to the State
878 Transportation Trust Fund.

879 7. All other proceeds must remain in the General Revenue
880 Fund.



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881 Section 17. If a communications services dealer is unable
882 to implement the reduction in communications services tax rates
883 specified in s. 202.12(1)(a) and (b), Florida Statutes, as
884 amended by this act, by July 1, 2015, the dealer must remit all
885 taxes collected at the previous rate during the implementation
886 period to the Department of Revenue, and:

887 (1) Must begin collecting tax at the rates specified in s.
888 202.12(1)(a) and (b), Florida Statutes, as amended by this act,
889 by October 1, 2015.

890 (2) Must credit each customer the amount of any tax
891 collected on bills dated on or after July 1, 2015, which exceeds
892 the tax that is due under s. 202.12(1)(a) and (b), Florida
893 Statutes, as amended by this act. Such credit must be provided
894 to each affected customer's account by December 31, 2015.

895 (3) May take a credit on its communications services tax
896 return for the amounts that have been credited to customers.

897 Section 18. Effective upon this act becoming a law,
898 paragraphs (d) and (t) of subsection (1) of section 220.03,
899 Florida Statutes, are amended to read:

900 220.03 Definitions.—

901 (1) SPECIFIC TERMS.—When used in this code, and when not
902 otherwise distinctly expressed or manifestly incompatible with
903 the intent thereof, the following terms shall have the following
904 meanings:

905 (d) "Community contribution" means the grant by a business
906 firm of any of the following items:

- 907 1. Cash or other liquid assets.
- 908 2. Real property.
- 909 3. Goods or inventory.



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910 4. Other physical resources as identified by the
911 department.

912
913 This paragraph expires June 30, 2018 ~~on the date specified in s.~~
914 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

915 (t) "Project" means any activity undertaken by an eligible
916 sponsor, as defined in s. 220.183(2)(c), which is designed to
917 construct, improve, or substantially rehabilitate housing that
918 is affordable to low-income or very-low-income households as
919 defined in s. 420.9071(19) and (28); designed to provide housing
920 opportunities for persons with special needs as defined in s.
921 420.0004; designed to provide commercial, industrial, or public
922 resources and facilities; or designed to improve entrepreneurial
923 and job-development opportunities for low-income persons. A
924 project may be the investment necessary to increase access to
925 high-speed broadband capability in a rural community that had an
926 enterprise zone designated pursuant to chapter 290 as of May 1,
927 2015 ~~rural communities with enterprise zones~~, including projects
928 that result in improvements to communications assets that are
929 owned by a business. A project may include the provision of
930 museum educational programs and materials that are directly
931 related to any project approved between January 1, 1996, and
932 December 31, 1999, and located in an area that was in an
933 enterprise zone designated pursuant to s. 290.0065 as of May 1,
934 2015. This paragraph does not preclude projects that propose to
935 construct or rehabilitate low-income or very-low-income housing
936 on scattered sites or housing opportunities for persons with
937 special needs as defined in s. 420.0004. With respect to
938 housing, contributions may be used to pay the following eligible



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939 project-related activities:

940 1. Project development, impact, and management fees for
941 special needs, low-income, or very-low-income housing projects;

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

944 3. Administrative costs, including housing counseling and
945 marketing fees, not to exceed 10 percent of the community
946 contribution, directly related to special needs, low-income, or
947 very-low-income projects; and

948 4. Removal of liens recorded against residential property
949 by municipal, county, or special-district local governments when
950 satisfaction of the lien is a necessary precedent to the
951 transfer of the property to an eligible person, as defined in s.
952 420.9071(19) and (28), for the purpose of promoting home
953 ownership. Contributions for lien removal must be received from
954 a nonrelated third party.

955

956 ~~The provisions of This paragraph expires shall expire and be~~
957 ~~void on June 30, 2018 2015.~~

958 Section 19. Paragraph (c) of subsection (1), paragraphs
959 (b), (c), and (d) of subsection (2), and subsection (5) of
960 section 220.183, Florida Statutes, are amended to read:

961 220.183 Community contribution tax credit.—

962 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
963 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
964 SPENDING.—

965 (c) The total amount of tax credit which may be granted for
966 all programs approved under this section, s. 212.08(5)(p), and
967 s. 624.5105 is \$18.4 million in the 2015-2016 fiscal year, \$21.4



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968 million in the 2016-2017 fiscal year, and \$21.4 million in the
969 2017-2018 fiscal year annually for projects that provide housing
970 opportunities for persons with special needs as defined in s.
971 420.0004 and homeownership opportunities for low-income
972 households or very-low-income households as defined in s.
973 420.9071 and \$3.5 million annually for all other projects.

974 (2) ELIGIBILITY REQUIREMENTS.—

975 (b)1. All community contributions must be reserved
976 exclusively for use in projects as defined in s. 220.03(1)(t).

977 2. If, during the first 10 business days of the state
978 fiscal year, eligible tax credit applications for projects that
979 provide housing opportunities for persons with special needs as
980 defined in s. 420.0004 or homeownership opportunities for low-
981 income or very-low-income households as defined in s.
982 420.9071(19) and (28) are received for less than the annual tax
983 credits available for those projects, the Department of Economic
984 Opportunity shall grant tax credits for those applications and
985 shall grant remaining tax credits on a first-come, first-served
986 basis for any subsequent eligible applications received before
987 the end of the state fiscal year. If, during the first 10
988 business days of the state fiscal year, eligible tax credit
989 applications for projects that provide housing opportunities for
990 persons with special needs as defined in s. 420.0004 or
991 homeownership opportunities for low-income or very-low-income
992 households as defined in s. 420.9071(19) and (28) are received
993 for more than the annual tax credits available for those
994 projects, the Department of Economic Opportunity shall grant the
995 tax credits for those applications as follows:

996 a. If tax credit applications submitted for approved



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997 projects of an eligible sponsor do not exceed \$200,000 in total,
998 the credit shall be granted in full if the tax credit
999 applications are approved.

1000 b. If tax credit applications submitted for approved
1001 projects of an eligible sponsor exceed \$200,000 in total, the
1002 amount of tax credits granted under sub-subparagraph a. shall be
1003 subtracted from the amount of available tax credits, and the
1004 remaining credits shall be granted to each approved tax credit
1005 application on a pro rata basis.

1006 3. If, during the first 10 business days of the state
1007 fiscal year, eligible tax credit applications for projects other
1008 than those that provide housing opportunities for persons with
1009 special needs as defined in s. 420.0004 or homeownership
1010 opportunities for low-income or very-low-income households as
1011 defined in s. 420.9071(19) and (28) are received for less than
1012 the annual tax credits available for those projects, the
1013 Department of Economic Opportunity shall grant tax credits for
1014 those applications and shall grant remaining tax credits on a
1015 first-come, first-served basis for any subsequent eligible
1016 applications received before the end of the state fiscal year.
1017 If, during the first 10 business days of the state fiscal year,
1018 eligible tax credit applications for projects other than those
1019 that provide housing opportunities for persons with special
1020 needs as defined in s. 420.0004 or homeownership opportunities
1021 for low-income or very-low-income households as defined in s.
1022 420.9071(19) and (28) are received for more than the annual tax
1023 credits available for those projects, the Department of Economic
1024 Opportunity shall grant the tax credits for those applications
1025 on a pro rata basis.



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1026 (c) The project must be undertaken by an "eligible
1027 sponsor," defined here as:
1028 1. A community action program;
1029 2. A nonprofit community-based development organization
1030 whose mission is the provision of housing for persons with
1031 special needs or low-income or very-low-income households or
1032 increasing entrepreneurial and job-development opportunities for
1033 low-income persons;
1034 3. A neighborhood housing services corporation;
1035 4. A local housing authority, created pursuant to chapter
1036 421;
1037 5. A community redevelopment agency, created pursuant to s.
1038 163.356;
1039 6. A historic preservation district agency or organization;
1040 7. A regional workforce board;
1041 8. A direct-support organization as provided in s.
1042 1009.983;
1043 9. An enterprise zone development agency created pursuant
1044 to s. 290.0056;
1045 10. A community-based organization incorporated under
1046 chapter 617 which is recognized as educational, charitable, or
1047 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
1048 and whose bylaws and articles of incorporation include
1049 affordable housing, economic development, or community
1050 development as the primary mission of the corporation;
1051 11. Units of local government;
1052 12. Units of state government; or
1053 13. Such other agency as the Department of Economic
1054 Opportunity may, from time to time, designate by rule.



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In no event shall a contributing business firm have a financial interest in the eligible sponsor.

(d) The project shall be located in an area that was designated as an enterprise zone pursuant to chapter 290 as of May 1, 2015, or a Front Porch Florida Community. Any project designed to construct or rehabilitate housing for low-income or very-low-income households as defined in s. 420.9071(19) and (28) or provide housing opportunities for persons with special needs as defined in s. 420.0004 is exempt from the area requirement of this paragraph. This section does not preclude projects that propose to construct or rehabilitate housing for low-income or very-low-income households on scattered sites or provide housing opportunities for persons with special needs. Any project designed to provide increased access to high-speed broadband capabilities which includes coverage of a rural enterprise zone may locate the project's infrastructure in any area of a rural county.

(5) EXPIRATION.—The provisions of this section, except paragraph (1)(e), ~~expire and are void on~~ June 30, 2018 ~~2016~~.

Section 20. Paragraph (f) of subsection (2) of section 220.1845, Florida Statutes, is amended to read:

220.1845 Contaminated site rehabilitation tax credit.—

(2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

(f) The total amount of the tax credits which may be granted under this section is \$21.6 million in the 2015-2016 fiscal year and \$5 million annually thereafter.

Section 21. Subsection (2) of section 220.196, Florida Statutes, is amended to read:



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1084 220.196 Research and development tax credit.—
1085 (2) TAX CREDIT.—
1086 (a) As provided in this section ~~Subject to the limitations~~
1087 ~~contained in paragraph (e),~~ a business enterprise is eligible
1088 for a credit against the tax imposed by this chapter if it: ~~the~~
1089 ~~business enterprise~~
1090 1. Has qualified research expenses in this state in the
1091 taxable year exceeding the base amount; and, for the same
1092 taxable year,
1093 2. Claims and is allowed a research credit for such
1094 qualified research expenses under 26 U.S.C. s. 41 for the same
1095 taxable year as subparagraph 1.; and
1096 3. Is a qualified target industry business as defined in s.
1097 288.106(2)(n). Only qualified target industry businesses in the
1098 manufacturing, life sciences, information technology, aviation
1099 and aerospace, homeland security and defense, cloud information
1100 technology, marine sciences, materials science, and
1101 nanotechnology industries may qualify for a tax credit under
1102 this section. A business applying for a credit pursuant to this
1103 section shall include a letter from the Department of Economic
1104 Opportunity certifying whether the business meets the
1105 requirements of this subparagraph with its application for
1106 credit. The Department of Economic Opportunity shall provide
1107 such a letter upon receiving a request.
1108 (b) ~~(a)~~ The tax credit shall be 10 percent of the excess
1109 qualified research expenses over the base amount. However, the
1110 maximum tax credit for a business enterprise that has not been
1111 in existence for at least 4 taxable years immediately preceding
1112 the taxable year is reduced by 25 percent for each taxable year



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1113 for which the business enterprise, or a predecessor corporation
1114 that was a business enterprise, did not exist.

1115 (c)~~(b)~~ The credit taken in any taxable year may not exceed
1116 50 percent of the business enterprise's remaining net income tax
1117 liability under this chapter after all other credits have been
1118 applied under s. 220.02(8).

1119 (d)~~(e)~~ Any unused credit authorized under this section may
1120 be carried forward and claimed by the taxpayer for up to 5
1121 years.

1122 (e)~~(d)~~ The combined total amount of tax credits which may
1123 be granted to all business enterprises under this section during
1124 any calendar year is \$9 million, except that the total amount
1125 that may be awarded in the 2016 calendar year is \$23 million.
1126 Applications may be filed with the department on or after March
1127 20 and before March 27 for qualified research expenses incurred
1128 within the preceding calendar year. If the total, and credits
1129 for all applicants exceed the maximum amount allowed under this
1130 paragraph, the credits shall be allocated on a prorated basis
1131 granted in the order in which completed applications are
1132 received.

1133 Section 22. Subsections (4), (5), and (11) of section
1134 376.30781, Florida Statutes, are amended to read:

1135 376.30781 Tax credits for rehabilitation of drycleaning-
1136 solvent-contaminated sites and brownfield sites in designated
1137 brownfield areas; application process; rulemaking authority;
1138 revocation authority.—

1139 (4) The Department of Environmental Protection is
1140 responsible for allocating the tax credits provided for in s.
1141 220.1845, which may not exceed a total of \$21.6 million in tax



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1142 credits in the 2015-2016 fiscal year and \$5 million in tax
1143 credits annually thereafter.

1144 (5) To claim the credit for site rehabilitation or solid
1145 waste removal, each tax credit applicant must apply to the
1146 Department of Environmental Protection for an allocation of the
1147 ~~\$5 million~~ annual credit provided in s. 220.1845 by filing a tax
1148 credit application with the Division of Waste Management on a
1149 form developed by the Department of Environmental Protection in
1150 cooperation with the Department of Revenue. The form shall
1151 include an affidavit from each tax credit applicant certifying
1152 that all information contained in the application, including all
1153 records of costs incurred and claimed in the tax credit
1154 application, are true and correct. If the application is
1155 submitted pursuant to subparagraph (3)(a)2., the form must
1156 include an affidavit signed by the real property owner stating
1157 that it is not, and has never been, the owner or operator of the
1158 drycleaning facility where the contamination exists. Approval of
1159 tax credits must be accomplished on a first-come, first-served
1160 basis based upon the date and time complete applications are
1161 received by the Division of Waste Management, subject to the
1162 limitations of subsection (14). To be eligible for a tax credit,
1163 the tax credit applicant must:

1164 (a) For site rehabilitation tax credits, have entered into
1165 a voluntary cleanup agreement with the Department of
1166 Environmental Protection for a drycleaning-solvent-contaminated
1167 site or a Brownfield Site Rehabilitation Agreement, as
1168 applicable, and have paid all deductibles pursuant to s.
1169 376.3078(3)(e) for eligible drycleaning-solvent-cleanup program
1170 sites, as applicable. A site rehabilitation tax credit applicant



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1171 must submit only a single completed application per site for
1172 each calendar year's site rehabilitation costs. A site
1173 rehabilitation application must be received by the Division of
1174 Waste Management of the Department of Environmental Protection
1175 by January 31 of the year after the calendar year for which site
1176 rehabilitation costs are being claimed in a tax credit
1177 application. All site rehabilitation costs claimed must have
1178 been for work conducted between January 1 and December 31 of the
1179 year for which the application is being submitted. All payment
1180 requests must have been received and all costs must have been
1181 paid prior to submittal of the tax credit application, but no
1182 later than January 31 of the year after the calendar year for
1183 which site rehabilitation costs are being claimed.

1184 (b) For solid waste removal tax credits, have entered into
1185 a brownfield site rehabilitation agreement with the Department
1186 of Environmental Protection. A solid waste removal tax credit
1187 applicant must submit only a single complete application per
1188 brownfield site, as defined in the brownfield site
1189 rehabilitation agreement, for solid waste removal costs. A solid
1190 waste removal tax credit application must be received by the
1191 Division of Waste Management of the Department of Environmental
1192 Protection subsequent to the completion of the requirements
1193 listed in paragraph (3) (e).

1194 (11) If a tax credit applicant does not receive a tax
1195 credit allocation due to an exhaustion of the ~~\$5 million~~ annual
1196 tax credit provided in s. 220.1845 authorization, such
1197 application will then be included in the same first-come, first-
1198 served order in the next year's annual tax credit allocation, if
1199 any, based on the prior year application.



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1200 Section 23. Subsection (8) of section 624.509, Florida
1201 Statutes, is amended to read:

1202 624.509 Premium tax; rate and computation.—

1203 (8) The premium tax authorized by this section may not be
1204 imposed on:

1205 (a) Any portion of the title insurance premium, as defined
1206 in s. 627.7711, retained by a title insurance agent or agency.
1207 It is the intent of the Legislature that ~~the continuation of~~
1208 this exemption be contingent on title insurers adding employees
1209 to their payroll. ~~Between July 1, 2014, and July 1, 2016, title~~
1210 ~~insurers currently holding a valid certificate of authority from~~
1211 ~~this state shall, in the aggregate, add a minimum of 600~~
1212 ~~Florida-based employees to their payroll, as verified by the~~
1213 ~~Department of Economic Opportunity. The department shall submit~~
1214 ~~such verification to the President of the Senate and the Speaker~~
1215 ~~of the House of Representatives by October 1, 2016. This~~
1216 paragraph expires December 31, 2017, unless reenacted by the
1217 Department of Economic Opportunity determines that title
1218 insurers holding a valid certificate of authority as of July 1,
1219 2014, have added, in aggregate, at least 600 Florida-based full-
1220 time equivalent positions above those existing on July 1, 2014,
1221 including positions obtained from a temporary employment agency
1222 or employee leasing company or through a union agreement or
1223 coemployment under a professional employer organization
1224 agreement by July 1, 2017. For purposes of this paragraph, the
1225 term "full-time equivalent position" means a position in which
1226 the employee works an average of at least 36 hours per week each
1227 month.

1228 1. The Department of Economic Opportunity may verify



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1229 information provided by title insurers concerning additional
1230 positions created with any appropriate agency or authority,
1231 including the Department of Revenue.

1232 2. To facilitate verification of additional positions
1233 created by title insurers, the Department of Economic
1234 Opportunity may provide a list of employees holding additional
1235 positions created by title insurers to any appropriate agency or
1236 authority, including the Department of Revenue.

1237 3. The Department of Economic Opportunity shall submit such
1238 determination to the President of the Senate, the Speaker of the
1239 House of Representatives, and the Department of Revenue by
1240 October 1, 2017. ~~Legislature before that date; or~~

1241 (b) Receipts of annuity premiums or considerations paid by
1242 holders in this state if the tax savings derived are credited to
1243 the annuity holders. Upon request by the Department of Revenue,
1244 an insurer availing itself of this provision shall submit to the
1245 department evidence that establishes that the tax savings
1246 derived have been credited to annuity holders. As used in this
1247 paragraph, the term "holders" includes employers contributing to
1248 an employee's pension, annuity, or profit-sharing plan.

1249 Section 24. Paragraph (c) of subsection (1), paragraphs (d)
1250 and (e) of subsection (2), and subsection (6) of section
1251 624.5105, Florida Statutes, are amended to read:

1252 624.5105 Community contribution tax credit; authorization;
1253 limitations; eligibility and application requirements;
1254 administration; definitions; expiration.—

1255 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1256 (c) The total amount of tax credit which may be granted for
1257 all programs approved under this section and ss. 212.08(5)(p)



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1258 and 220.183 is \$18.4 million in the 2015-2016 fiscal year, \$21.4
1259 million in the 2016-2017 fiscal year, and \$21.4 million in the
1260 2017-2018 fiscal year annually for projects that provide housing
1261 opportunities for persons with special needs as defined in s.
1262 420.0004 or homeownership opportunities for low-income or very-
1263 low-income households as defined in s. 420.9071 and \$3.5 million
1264 annually for all other projects.

1265 (2) ELIGIBILITY REQUIREMENTS.—

1266 (d) The project shall be located in an area that was
1267 designated as an enterprise zone pursuant to chapter 290 as of
1268 May 1, 2015, or a Front Porch Community. Any project designed to
1269 provide housing opportunities for persons with special needs as
1270 defined in s. 420.0004 or to construct or rehabilitate housing
1271 for low-income or very-low-income households as defined in s.
1272 420.9071(19) and (28) is exempt from the area requirement of
1273 this paragraph.

1274 (e)1. If, during the first 10 business days of the state
1275 fiscal year, eligible tax credit applications for projects that
1276 provide housing opportunities for persons with special needs as
1277 defined in s. 420.0004 or homeownership opportunities for low-
1278 income or very-low-income households as defined in s.
1279 420.9071(19) and (28) are received for less than the annual tax
1280 credits available for those projects, the Department of Economic
1281 Opportunity shall grant tax credits for those applications and
1282 shall grant remaining tax credits on a first-come, first-served
1283 basis for any subsequent eligible applications received before
1284 the end of the state fiscal year. If, during the first 10
1285 business days of the state fiscal year, eligible tax credit
1286 applications for projects that provide housing opportunities for



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1287 persons with special needs as defined in s. 420.0004 or
1288 homeownership opportunities for low-income or very-low-income
1289 households as defined in s. 420.9071(19) and (28) are received
1290 for more than the annual tax credits available for those
1291 projects, the Department of Economic Opportunity shall grant the
1292 tax credits for those applications as follows:

1293 a. If tax credit applications submitted for approved
1294 projects of an eligible sponsor do not exceed \$200,000 in total,
1295 the credits shall be granted in full if the tax credit
1296 applications are approved.

1297 b. If tax credit applications submitted for approved
1298 projects of an eligible sponsor exceed \$200,000 in total, the
1299 amount of tax credits granted under sub-subparagraph a. shall be
1300 subtracted from the amount of available tax credits, and the
1301 remaining credits shall be granted to each approved tax credit
1302 application on a pro rata basis.

1303 2. If, during the first 10 business days of the state
1304 fiscal year, eligible tax credit applications for projects other
1305 than those that provide housing opportunities for persons with
1306 special needs as defined in s. 420.0004 or homeownership
1307 opportunities for low-income or very-low-income households as
1308 defined in s. 420.9071(19) and (28) are received for less than
1309 the annual tax credits available for those projects, the
1310 Department of Economic Opportunity shall grant tax credits for
1311 those applications and shall grant remaining tax credits on a
1312 first-come, first-served basis for any subsequent eligible
1313 applications received before the end of the state fiscal year.
1314 If, during the first 10 business days of the state fiscal year,
1315 eligible tax credit applications for projects other than those



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1316 that provide housing opportunities for persons with special
1317 needs as defined in s. 420.0004 or homeownership opportunities
1318 for low-income or very-low-income households as defined in s.
1319 420.9071(19) and (28) are received for more than the annual tax
1320 credits available for those projects, the Department of Economic
1321 Opportunity shall grant the tax credits for those applications
1322 on a pro rata basis.

1323 (6) EXPIRATION.—The provisions of this section, except
1324 paragraph (1)(e), expire ~~and are void on~~ June 30, 2018 ~~2016~~.

1325 Section 25. For the purpose of incorporating the amendment
1326 made by this act to section 220.183, Florida Statutes, in a
1327 reference thereto, subsection (8) of section 220.02, Florida
1328 Statutes, is reenacted to read:

1329 220.02 Legislative intent.—

1330 (8) It is the intent of the Legislature that credits
1331 against either the corporate income tax or the franchise tax be
1332 applied in the following order: those enumerated in s. 631.828,
1333 those enumerated in s. 220.191, those enumerated in s. 220.181,
1334 those enumerated in s. 220.183, those enumerated in s. 220.182,
1335 those enumerated in s. 220.1895, those enumerated in s. 220.195,
1336 those enumerated in s. 220.184, those enumerated in s. 220.186,
1337 those enumerated in s. 220.1845, those enumerated in s. 220.19,
1338 those enumerated in s. 220.185, those enumerated in s. 220.1875,
1339 those enumerated in s. 220.192, those enumerated in s. 220.193,
1340 those enumerated in s. 288.9916, those enumerated in s.
1341 220.1899, those enumerated in s. 220.194, and those enumerated
1342 in s. 220.196.

1343 Section 26. For the purpose of incorporating the amendment
1344 made by this act to section 624.5105, Florida Statutes, in a



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1345 reference thereto, paragraph (g) of subsection (1) of section
1346 220.183, Florida Statutes, is reenacted to read:

1347 220.183 Community contribution tax credit.—

1348 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
1349 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
1350 SPENDING.—

1351 (g) A taxpayer who is eligible to receive the credit
1352 provided for in s. 624.5105 is not eligible to receive the
1353 credit provided by this section.

1354 Section 27. For the purpose of incorporating the amendments
1355 made by this act to sections 212.08, 220.183, and 624.5105,
1356 Florida Statutes, in references thereto, paragraph (a) of
1357 subsection (4) of section 377.809, Florida Statutes, is
1358 reenacted to read:

1359 377.809 Energy Economic Zone Pilot Program.—

1360 (4) (a) Beginning July 1, 2012, all the incentives and
1361 benefits provided for enterprise zones pursuant to state law
1362 shall be available to the energy economic zones designated
1363 pursuant to this section on or before July 1, 2010. In order to
1364 provide incentives, by March 1, 2012, each local governing body
1365 that has jurisdiction over an energy economic zone must, by
1366 local ordinance, establish the boundary of the energy economic
1367 zone, specify applicable energy-efficiency standards, and
1368 determine eligibility criteria for the application of state and
1369 local incentives and benefits in the energy economic zone.
1370 However, in order to receive benefits provided under s. 288.106,
1371 a business must be a qualified target industry business under s.
1372 288.106 for state purposes. An energy economic zone's boundary
1373 may be revised by local ordinance. Such incentives and benefits



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1374 include those in ss. 212.08, 212.096, 220.181, 220.182, 220.183,
1375 288.106, and 624.5105 and the public utility discounts provided
1376 in s. 290.007(8). The exemption provided in s. 212.08(5)(c)
1377 shall be for renewable energy as defined in s. 377.803. For
1378 purposes of this section, any applicable requirements for
1379 employee residency for higher refund or credit thresholds must
1380 be based on employee residency in the energy economic zone or an
1381 enterprise zone. A business in an energy economic zone may also
1382 be eligible for funding under ss. 288.047 and 445.003, and a
1383 transportation project in an energy economic zone shall be
1384 provided priority in funding under s. 339.2821. Other projects
1385 shall be given priority ranking to the extent practicable for
1386 grants administered under state energy programs.

1387 Section 28. Clothes, school supplies, and personal
1388 computers and personal computer-related accessories sales tax
1389 holiday.-

1390 (1) The tax levied under chapter 212, Florida Statutes, may
1391 not be collected during the period from 12:01 a.m. on August 7,
1392 2015, through 11:59 p.m. on August 16, 2015, on the retail sale
1393 of:

1394 (a) Clothing, wallets, or bags, including handbags,
1395 backpacks, fanny packs, and diaper bags, but excluding
1396 briefcases, suitcases, and other garment bags, having a sales
1397 price of \$100 or less per item. As used in this paragraph, the
1398 term "clothing" means:

1399 1. Any article of wearing apparel intended to be worn on or
1400 about the human body, excluding watches, watchbands, jewelry,
1401 umbrellas, and handkerchiefs; and

1402 2. All footwear, excluding skis, swim fins, roller blades,



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1403 and skates.

1404 (b) School supplies having a sales price of \$15 or less per
1405 item. As used in this paragraph, the term "school supplies"
1406 means pens, pencils, erasers, crayons, notebooks, notebook
1407 filler paper, legal pads, binders, lunch boxes, construction
1408 paper, markers, folders, poster board, composition books, poster
1409 paper, scissors, cellophane tape, glue or paste, rulers,
1410 computer disks, protractors, compasses, and calculators.

1411 (2) The tax levied under chapter 212, Florida
1412 Statutes, may not be collected during the period from 12:01 a.m.
1413 on August 7, 2015, through 11:59 p.m. on August 16, 2015, on the
1414 first \$750 of the sales price of personal computers or personal
1415 computer-related accessories purchased for noncommercial home or
1416 personal use. As used in this subsection, the term:

1417 (a) "Personal computers" includes electronic book readers,
1418 laptops, desktops, handhelds, tablets, or tower computers. The
1419 term does not include cellular telephones, video game consoles,
1420 digital media receivers, or devices that are not primarily
1421 designed to process data.

1422 (b) "Personal computer-related accessories" includes
1423 keyboards, mice, personal digital assistants, monitors, other
1424 peripheral devices, modems, routers, and nonrecreational
1425 software, regardless of whether the accessories are used in
1426 association with a personal computer base unit. The term does
1427 not include furniture or systems, devices, software, or
1428 peripherals that are designed or intended primarily for
1429 recreational use.

1430 (c) "Monitors" does not include devices that include a
1431 television tuner.



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1432 (3) The tax exemptions provided in this section do not
1433 apply to sales within a theme park or entertainment complex as
1434 defined in s. 509.013(9), Florida Statutes, within a public
1435 lodging establishment as defined in s. 509.013(4), Florida
1436 Statutes, or within an airport as defined in s. 330.27(2),
1437 Florida Statutes.

1438 (4) The Department of Revenue may, and all conditions are
1439 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
1440 and 120.54, Florida Statutes, to administer this section.

1441 (5) For the 2015-2016 fiscal year, the sum of \$233,730 in
1442 nonrecurring funds is appropriated from the General Revenue Fund
1443 to the Department of Revenue for the purpose of implementing
1444 this section.

1445 Section 29. (1) The tax levied under chapter 212, Florida
1446 Statutes, may not be collected on the retail sale of textbooks
1447 that are required or recommended for use in a course offered by
1448 a public postsecondary educational institution as described in
1449 s. 1000.04, Florida Statutes, or a nonpublic postsecondary
1450 educational institution that is eligible to participate in a
1451 tuition assistance program authorized by s. 1009.89 or s.
1452 1009.891, Florida Statutes. As used in this section, the term
1453 "textbook" means any required or recommended manual of
1454 instruction or any instructional materials for any field of
1455 study. As used in this section, the term "instructional
1456 materials" means any educational materials, in printed or
1457 digital format, that are required or recommended for use in a
1458 course in any field of study. To demonstrate that a sale is not
1459 subject to tax, the student must provide a physical or an
1460 electronic copy of the following to the vendor:



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1461 (a) The student's identification number; and
1462 (b) An applicable course syllabus or list of required and
1463 recommended textbooks and instructional materials that meet the
1464 criteria in s. 1004.085(3), Florida Statutes.
1465
1466 The vendor must maintain proper documentation, as prescribed by
1467 department rule, to identify the complete transaction or portion
1468 of the transaction that involves the sale of textbooks that are
1469 not subject to tax.
1470 (2) The tax exemptions provided in this section do not
1471 apply to sales within a theme park or entertainment complex as
1472 defined in s. 509.013(9), Florida Statutes, within a public
1473 lodging establishment as defined in s. 509.013(4), Florida
1474 Statutes, or within an airport as defined in s. 330.27(2),
1475 Florida Statutes.
1476 (3) The Department of Revenue may, and all conditions are
1477 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
1478 and 120.54, Florida Statutes, to administer this section.
1479 (4) This section is repealed June 30, 2016.
1480 Section 30. (1) A business may apply to the Department of
1481 Economic Opportunity for the incentives specified in subsection
1482 (2) if each of the following criteria is satisfied:
1483 (a) The business has entered into a contract with the
1484 Department of Economic Opportunity for a project under ss.
1485 288.0659, 288.1045, 288.106, 288.107, 288.108, 288.1088, or
1486 288.1089, Florida Statutes, between January 1, 2012, and July 1,
1487 2015.
1488 (b) The contract is deemed active by the Department of
1489 Economic Opportunity and has not expired or been terminated.



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1490 (c) The project that is the subject of the contract is
1491 located within the boundaries of an enterprise zone designated
1492 pursuant to chapter 290, Florida Statutes, as the boundaries
1493 existed on May 1, 2015.

1494 (2) For a project described under paragraph (1)(c), a
1495 business qualified under subsection (1) may apply for the
1496 following incentives:

1497 (a) The property tax exemption for a licensed child care
1498 facility under s. 196.095, Florida Statutes 2014.

1499 (b) The building sales tax refund under s. 212.08(5)(g),
1500 Florida Statutes 2014.

1501 (c) The business property sales tax refund under s.
1502 212.08(5)(h), Florida Statutes 2014.

1503 (d) The electrical energy sales tax exemption under s.
1504 212.08(15), Florida Statutes 2014.

1505 (e) The enterprise zone jobs tax credit under s. 212.096,
1506 Florida Statutes 2014.

1507 (f) The enterprise zone jobs tax credit under s. 220.181,
1508 Florida Statutes 2014.

1509 (g) The enterprise zone property tax credit under s.
1510 220.182, Florida Statutes 2014.

1511 (3) The Department of Economic Opportunity must provide a
1512 list of businesses that are qualified under subsection (1) to
1513 the Department of Revenue by December 31, 2015. The Department
1514 of Economic Opportunity must also provide notice to the
1515 Department of Revenue within 10 days after the expiration or
1516 termination of a contract.

1517 (4) From January 1, 2016, to December 31, 2018, the
1518 Department of Economic Opportunity is designated to perform all



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1519 the duties and responsibilities that were performed by the
1520 governing body or enterprise zone development agency having
1521 jurisdiction over the enterprise zone under ss. 196.095,
1522 212.08(5)(g) and (h), 212.08(15), 212.096, 220.181, and 220.182,
1523 Florida Statutes 2014, including receipt and review of
1524 applications and verifications.

1525 (5) The incentives described in subsection (2) are to be
1526 treated as if they had not expired on December 31, 2015.

1527 (6) This section is effective January 1, 2016, and expires
1528 on December 31, 2018.

1529 Section 31. For the 2015-2016 fiscal year, the sum of
1530 \$44,060 in nonrecurring funds is appropriated from the General
1531 Revenue Fund to the Department of Revenue for the purpose of
1532 implementing the amendments made by this act to chapter 202,
1533 Florida Statutes, and s. 203.001, Florida Statutes.

1534 Section 32. If any law amended by this act was also amended
1535 by a law enacted during the 2015 Regular Session of the
1536 Legislature, such laws shall be construed as if enacted during
1537 the same session of the Legislature, and full effect shall be
1538 given to each if possible.

1539 Section 33. Except as otherwise expressly provided in this
1540 act and except for this section, which shall take effect upon
1541 this act becoming a law, this act shall take effect July 1,
1542 2015.

1543
1544 ===== T I T L E A M E N D M E N T =====

1545 And the title is amended as follows:

1546 Delete everything before the enacting clause
1547 and insert:



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1548 A bill to be entitled
1549 An act relating to taxation; amending s. 193.0235,
1550 F.S.; revising the definition of the term "common
1551 element" for purposes of prorating ad valorem taxes
1552 for certain properties under certain circumstances;
1553 amending s. 202.12, F.S.; reducing the tax rates
1554 applied to the sale of communications services and the
1555 retail sale of direct-to-home satellite services;
1556 amending s. 202.12001, F.S.; conforming rates to the
1557 reduction of the communications services tax; amending
1558 s. 202.18, F.S.; revising the allocation of tax
1559 revenues received from the communications services
1560 tax; amending s. 202.27, F.S.; authorizing dealers of
1561 communications services to elect to use an
1562 alternative-period basis for filing and remitting
1563 communications services taxes; defining the term
1564 "alternate-period basis"; specifying requirements for
1565 the election; amending s. 202.28, F.S.; limiting the
1566 disallowance of the collection allowance under
1567 specified circumstances; providing that specified
1568 provisions of the act are remedial, apply
1569 retroactively, and do not provide a basis for certain
1570 assessments or create a right to certain refunds or
1571 credits; specifying that communication sales tax
1572 returns filed before a certain date are deemed to have
1573 been filed pursuant to a specified provision of the
1574 act; amending s. 203.001, F.S.; conforming rates to
1575 the reduction of the communications services tax;
1576 providing applicability for certain provisions of the



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1577 act; amending s. 206.9825, F.S.; providing an aviation
1578 fuel tax exemption and authorizing a refund of such
1579 taxes paid for certain colleges and universities that
1580 offer graduate programs in aeronautical or aerospace
1581 engineering or flight training and certain wholesalers
1582 and terminal suppliers; amending s. 212.02, F.S.;
1583 revising the definitions of the terms "livestock" and
1584 "agricultural production"; amending s. 212.04, F.S.;
1585 exempting from the sales and use tax admissions to and
1586 membership fees for gun clubs; defining the term "gun
1587 club"; amending s. 212.05, F.S.; limiting the amount
1588 of tax that may be imposed and collected on each
1589 repair of a boat; amending s. 212.08, F.S.; exempting
1590 from the sales and use tax irrigation equipment,
1591 replacement parts and accessories for power farm
1592 equipment and irrigation equipment, certain trailers,
1593 stakes used by farmers to support plants during
1594 agricultural production, and certain motor vehicles
1595 purchased by active members of the United States Armed
1596 Forces or their spouses; specifying for certain fiscal
1597 years the total amount of community contribution tax
1598 credits which may be granted against the sales and use
1599 tax for contributions made to eligible sponsors of
1600 specified projects; expanding such tax credit to
1601 include contributions made to eligible sponsors of
1602 housing projects for persons with certain special
1603 needs; defining terms; requiring enterprise zones to
1604 have been designated as of a certain date for purposes
1605 of such tax credit; extending the expiration date



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1606 applicable to the granting of such tax credit;
1607 revising provisions related to the exemption of
1608 prepaid meal plans at colleges and institutions of
1609 higher learning; authorizing school support
1610 organizations to pay tax to their suppliers on the
1611 cost price of food, drink, and supplies purchased for
1612 resale in lieu of collecting tax on their final sales;
1613 authorizing the executive director of the Department
1614 of Revenue to adopt emergency rules to implement
1615 specified amendments made by the act; specifying the
1616 duration of such rules; amending s. 212.20, F.S.;
1617 revising the distributions of tax revenues received
1618 from the sales and use tax, communications services
1619 tax, and gross receipts tax; requiring communications
1620 services dealers to provide credits by a specified
1621 date to their customers for taxes collected in excess
1622 of those authorized by certain provisions of the act;
1623 authorizing such dealers to take credits on their
1624 communications services tax returns for certain
1625 amounts credited to their customers; amending s.
1626 220.03, F.S.; extending the expiration date applicable
1627 to the definition of the term "community
1628 contribution"; revising, and extending the expiration
1629 date applicable to, the definition of the term
1630 "project"; amending s. 220.183; specifying for certain
1631 fiscal years the total amount of community
1632 contribution tax credits which may be granted for
1633 contributions made to eligible sponsors of specified
1634 projects; expanding such tax credit to include



1635 contributions made to eligible sponsors of housing
1636 projects for persons with certain special needs;
1637 requiring enterprise zones to have been designated as
1638 of a certain date for purposes of such tax credit;
1639 extending the expiration date applicable to the
1640 granting of such tax credit; amending s. 220.1845,
1641 F.S.; increasing the total amount of contaminated site
1642 rehabilitation tax credits that may be granted for 1
1643 fiscal year; amending s. 220.196, F.S.; revising
1644 eligibility requirements for certain research and
1645 development tax credits for certain business
1646 enterprises; increasing the total amount of tax
1647 credits that may be granted to business enterprises
1648 during a specified calendar year; revising the
1649 deadline for the filing of an application for the tax
1650 credit; providing for the proration of tax credits
1651 under certain circumstances; amending s. 376.30781,
1652 F.S.; increasing the total amount of tax credits for
1653 the rehabilitation of drycleaning-solvent-contaminated
1654 sites and brownfield sites in designated brownfield
1655 areas which may be granted for 1 fiscal year;
1656 conforming provisions to changes made by act; amending
1657 s. 624.509, F.S.; requiring expiration by a specified
1658 date of an exemption from the premium tax for any
1659 portion of the title insurance premium retained by a
1660 title insurance agent or agency unless the Department
1661 of Economic Opportunity makes a specified
1662 determination relating to certain increases in full-
1663 time equivalent positions by title insurers;



1664 authorizing the department to verify certain
1665 information provided by title insurers; requiring the
1666 department to submit its determination to the
1667 Legislature and the Department of Revenue by a certain
1668 date; amending s. 624.5105, F.S.; specifying for
1669 certain fiscal years the total amount of community
1670 contribution tax credits which may be granted for
1671 contributions made to eligible sponsors of specified
1672 projects; expanding such tax credit to include
1673 contributions made to eligible sponsors of housing
1674 projects for persons with certain special needs;
1675 requiring enterprise zones to have been designated as
1676 of a certain date for purposes of such tax credit;
1677 extending the expiration date applicable to the
1678 granting of such tax credit; reenacting s. 220.02(8),
1679 F.S., relating to legislative intent for the corporate
1680 income tax code, to incorporate the amendment made by
1681 the act to s. 220.183, F.S., in a reference thereto;
1682 reenacting s. 220.183(1)(g), F.S., relating to the
1683 community contribution tax credit, to incorporate
1684 amendments made by the act to s. 624.5105, F.S., in
1685 references thereto; reenacting s. 377.809(4)(a), F.S.,
1686 relating to the Energy Economic Zone Pilot Program, to
1687 incorporate amendments made by the act to ss. 212.08,
1688 220.183, and 624.5105, F.S., in references thereto;
1689 providing an exemption from the sales and use tax for
1690 the retail sale of certain clothes, school supplies,
1691 and personal computers and personal computer-related
1692 accessories during a specified period; providing



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1693 exceptions to the exemption; authorizing the
1694 Department of Revenue to adopt emergency rules;
1695 providing an appropriation to the Department of
1696 Revenue for administrative purposes; providing an
1697 exemption from the sales and use tax for the retail
1698 sale of certain textbooks; defining terms; providing
1699 exceptions to the exemption; authorizing the
1700 Department of Revenue to adopt emergency rules;
1701 providing that businesses that enter into certain
1702 contracts with the Department of Economic Opportunity
1703 for certain economic development programs may apply
1704 for specified tax exemptions, refunds, and credits for
1705 certain projects; specifying the duties and
1706 responsibilities of the Department of Economic
1707 Opportunity; providing an appropriation to the
1708 Department of Revenue to implement certain amendments
1709 made by the act; providing for construction of the act
1710 in pari materia with laws enacted during the 2015
1711 Regular Session of the Legislature; providing
1712 effective dates.