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An act relating to the Florida Statutes; repealing ss. 212.08(7)(ccc), 267.171, 288.1162(6)(b), 288.95155(2)(b), 288.99, 316.1893(2), 320.0609(2)(c), 320.131(1)(m), 379.2211, 379.2212, 400.179(2)(e), 420.9072(7)(b), 494.0017, 494.0029, 494.00295, 494.0031, 494.0032, 494.0033, 494.0034, 494.0041, 494.0061, 494.0062, 494.0064, 494.0065, 494.0072, 624.4072, 1006.15(8), and 1013.37(6), F.S.; and amending ss. 339.135(4)(a) and 377.6015(1)(a), F.S.; to delete provisions which have become inoperative by noncurrent repeal or expiration and, pursuant to s. 11.242(5)(b) and (i), may be omitted from the 2011 Florida Statutes only through a reviser's bill duly enacted by the Legislature; amending ss. 14.2015, 212.05, 213.053, and 220.192, F.S., to conform cross-references; providing an effective date.

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

Section 1. Paragraph (ccc) of subsection (7) of section 212.08, Florida Statutes, is repealed.

Reviser's note.—The cited paragraph, which relates to a sales tax exemption for equipment, machinery, and other materials for renewable energy technologies, expired pursuant to its own terms, effective July 1, 2010.

Section 2. Section 267.171, Florida Statutes, is repealed.

Reviser's note.—The cited section, which relates to a

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30 contract between the Department of State and the City  
31 of St. Augustine for preservation of historical  
32 properties in St. Augustine, was repealed by s. 3, ch.  
33 2007-54, Laws of Florida, "[u]pon execution of a  
34 contract between the Board of Trustees of the Internal  
35 Improvement Trust Fund and the University of Florida  
36 for the management of state-owned properties currently  
37 managed by the City of St. Augustine under contract  
38 with the Department of State." The Department of State  
39 informed the Division of Statutory Revision that the  
40 new contract is now in effect.

41 Section 3. Paragraph (b) of subsection (6) of section  
42 288.1162, Florida Statutes, is repealed.

43 Reviser's note.—The cited paragraph, which states that  
44 the eighth certification of an application for a  
45 facility for a new or retained professional sports  
46 franchise shall be for a franchise that is a member of  
47 the National Basketball Association, has been located  
48 within the state since 1987, and has not been  
49 previously certified, was repealed pursuant to its own  
50 terms, effective July 1, 2010.

51 Section 4. Paragraph (b) of subsection (2) of section  
52 288.95155, Florida Statutes, is repealed.

53 Reviser's note.—The cited paragraph, which relates to  
54 an advancement of up to \$600,000 from the small  
55 business technology growth account in the Florida  
56 Technology Research Investment Fund to the Institute  
57 for Commercialization of Public Research for the 2009-  
58 2010 fiscal year only, expired pursuant to its own

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terms, effective July 1, 2010.

Section 5. Section 288.99, Florida Statutes, is repealed.

Reviser's note.—The cited section, the Certified Capital Company Act, was repealed pursuant to its own terms, effective December 31, 2010.

Section 6. Subsection (2) of section 316.1893, Florida Statutes, is repealed.

Reviser's note.—The cited subsection, which relates to a pilot program to identify enhanced penalty zones on state roads in Brevard, Duval, and Palm Beach Counties in an effort to reduce speed-related crashes on state roads, was repealed pursuant to its own terms, effective July 1, 2010.

Section 7. Paragraph (c) of subsection (2) of section 320.0609, Florida Statutes, is repealed.

Reviser's note.—The cited paragraph, which relates to temporary tag issuance and display during the time that the application for transfer of the license plate is being processed in a situation where a retail sale of a motor vehicle by a licensed independent motor vehicle dealer results in transfer of a registration license plate, was repealed pursuant to its own terms, effective June 30, 2010.

Section 8. Paragraph (m) of subsection (1) of section 320.131, Florida Statutes, is repealed.

Reviser's note.—The cited paragraph, which relates to authorization for design, issuance, and regulation of temporary tags for retail sale by a licensed independent motor vehicle dealer when an application

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for transfer of a registration license plate is being processed, was repealed pursuant to its own terms, effective June 30, 2010.

Section 9. Paragraph (a) of subsection (4) of section 339.135, Florida Statutes, is amended to read:

339.135 Work program; legislative budget request; definitions; preparation, adoption, execution, and amendment.—

(4) FUNDING AND DEVELOPING A TENTATIVE WORK PROGRAM.—

(a)1. To assure that no district or county is penalized for local efforts to improve the State Highway System, the department shall, for the purpose of developing a tentative work program, allocate funds for new construction to the districts, except for the turnpike enterprise, based on equal parts of population and motor fuel tax collections. Funds for resurfacing, bridge repair and rehabilitation, bridge fender system construction or repair, public transit projects except public transit block grants as provided in s. 341.052, and other programs with quantitative needs assessments shall be allocated based on the results of these assessments. The department may not transfer any funds allocated to a district under this paragraph to any other district except as provided in subsection (7). Funds for public transit block grants shall be allocated to the districts pursuant to s. 341.052. Funds for the intercity bus program provided for under s. 5311(f) of the federal nonurbanized area formula program shall be administered and allocated directly to eligible bus carriers as defined in s. 341.031(12) at the state level rather than the district. In order to provide state funding to support the intercity bus program provided for under provisions of the federal 5311(f)

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program, the department shall allocate an amount equal to the federal share of the 5311(f) program from amounts calculated pursuant to s. 206.46(3).

2. Notwithstanding the provisions of subparagraph 1., the department shall allocate at least 50 percent of any new discretionary highway capacity funds to the Florida Strategic Intermodal System created pursuant to s. 339.61. Any remaining new discretionary highway capacity funds shall be allocated to the districts for new construction as provided in subparagraph 1. For the purposes of this subparagraph, the term "new discretionary highway capacity funds" means any funds available to the department above the prior year funding level for capacity improvements, which the department has the discretion to allocate to highway projects.

3. Notwithstanding subparagraphs 1. and 2. and ss. 201.15(1)(c)1.a.-d., 206.46(3), 334.044(26), and 339.2819(3), and for the 2010-2011 fiscal year only, the department shall reduce work program levels to balance the finance plan to the revised funding levels resulting from any reduction in the 2010-2011 General Appropriations Act. This subparagraph expires July 1, 2011.

~~4. For the 2009-2010 fiscal year only, prior to any project or phase thereof being deferred, the department's cash balances shall be as provided in paragraph (6)(b), and the reductions in subparagraph 3. shall be made to financial projects not programmed for contract letting as identified with a work program contract class code 8 and the box code RV. These reductions shall not negatively impact safety or maintenance or project contingency percentage levels as of April 21, 2009. This~~

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~~subparagraph expires July 1, 2010.~~

~~5.~~ Notwithstanding subparagraphs 1. and 2. and ss. 206.46(3) and 334.044(26), and for fiscal years 2009-2010 through 2013-2014 only, the department shall annually allocate up to \$15 million of the first proceeds of the increased revenues estimated by the November 2009 Revenue Estimating Conference to be deposited into the State Transportation Trust Fund to provide for the portion of the transfer of funds included in s. 343.58(4)(a)1.a. or 2.a., whichever is applicable. The transfer of funds included in s. 343.58(4) shall not negatively impact projects included in fiscal years 2009-2010 through 2013-2014 of the work program as of July 1, 2009, as amended pursuant to subsection (7). This subparagraph expires July 1, 2014.

Reviser's note.—The cited paragraph is amended to delete subparagraph 4., which expired pursuant to its own terms, effective July 1, 2010.

Section 10. Paragraph (a) of subsection (1) of section 377.6015, Florida Statutes, is amended to read:

377.6015 Florida Energy and Climate Commission.—

(1) The Florida Energy and Climate Commission is created within the Executive Office of the Governor. The commission shall be comprised of nine members appointed by the Governor, the Commissioner of Agriculture, and the Chief Financial Officer.

(a) The Governor shall appoint one member from three persons nominated by the Florida Public Service Commission Nominating Council, created in s. 350.031, to each of seven seats on the commission. The Commissioner of Agriculture shall

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175 appoint one member from three persons nominated by the council  
176 to one seat on the commission. The Chief Financial Officer shall  
177 appoint one member from three persons nominated by the council  
178 to one seat on the commission.

179 1. The council shall submit the recommendations to the  
180 Governor, the Commissioner of Agriculture, and the Chief  
181 Financial Officer by September 1 of those years in which the  
182 terms are to begin the following October or within 60 days after  
183 a vacancy occurs for any reason other than the expiration of the  
184 term. The Governor, the Commissioner of Agriculture, and the  
185 Chief Financial Officer may proffer names of persons to be  
186 considered for nomination by the council.

187 2. The Governor, the Commissioner of Agriculture, and the  
188 Chief Financial Officer shall fill a vacancy occurring on the  
189 commission by appointment of one of the applicants nominated by  
190 the council only after a background investigation of such  
191 applicant has been conducted by the Department of Law  
192 Enforcement.

193 3. Members shall be appointed to 3-year terms; however, in  
194 order to establish staggered terms, for the initial  
195 appointments, the Governor shall appoint four members to 3-year  
196 terms, two members to 2-year terms, and one member to a 1-year  
197 term, and the Commissioner of Agriculture and the Chief  
198 Financial Officer shall each appoint one member to a 3-year term  
199 and shall appoint a successor when that appointee's term expires  
200 in the same manner as the original appointment.

201 4. The Governor shall select from the membership of the  
202 commission one person to serve as chair.

203 5. A vacancy on the commission shall be filled for the

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unexpired portion of the term in the same manner as the original appointment.

6. If the Governor, the Commissioner of Agriculture, or the Chief Financial Officer has not made an appointment within 30 consecutive calendar days after the receipt of the recommendations, the council shall initiate, in accordance with this section, the nominating process within 30 days.

7. Each appointment to the commission shall be subject to confirmation by the Senate during the next regular session after the vacancy occurs. If the Senate refuses to confirm or fails to consider the appointment of the Governor, the Commissioner of Agriculture, or the Chief Financial Officer, the council shall initiate, in accordance with this section, the nominating process within 30 days.

8. The Governor or the Governor's successor may recall an appointee.

~~9. Notwithstanding subparagraph 7. and for the initial appointments to the commission only, each initial appointment to the commission is subject to confirmation by the Senate by the 2010 Regular Session. If the Senate refuses to confirm or fails to consider an appointment made by the Governor, the Commissioner of Agriculture, or the Chief Financial Officer, the council shall initiate, in accordance with this section, the nominating process within 30 days after the Senate's refusal to confirm or failure to consider such appointment. This subparagraph expires July 1, 2010.~~

Reviser's note.—The cited paragraph is amended to delete subparagraph 9., which expired pursuant to its own terms, effective July 1, 2010.



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233       Section 11. Section 379.2211, Florida Statutes, as amended  
234 by section 87 of chapter 2010-102, Laws of Florida, is repealed.

235       Reviser's note.—The cited section, which relates to  
236       waterfowl permit revenues, was repealed by s. 62, ch.  
237       2009-86, Laws of Florida, effective July 1, 2010.  
238       Since the section was not repealed by a "current  
239       session" of the Legislature, it may be omitted from  
240       the 2011 Florida Statutes only through a reviser's  
241       bill duly enacted by the Legislature. See s.  
242       11.242(5) (b) and (i).

243       Section 12. Section 379.2212, Florida Statutes, as amended  
244 by section 88 of chapter 2010-102, Laws of Florida, is repealed.

245       Reviser's note.—The cited section, which relates to  
246       wild turkey permit revenues, was repealed by s. 62,  
247       ch. 2009-86, Laws of Florida, effective July 1, 2010.  
248       Since the section was not repealed by a "current  
249       session" of the Legislature, it may be omitted from  
250       the 2011 Florida Statutes only through a reviser's  
251       bill duly enacted by the Legislature. See s.  
252       11.242(5) (b) and (i).

253       Section 13. Paragraph (e) of subsection (2) of section  
254 400.179, Florida Statutes, is repealed.

255       Reviser's note.—The cited paragraph, which provides  
256       that paragraph (2) (d) of the section shall not apply  
257       for the 2009-2010 fiscal year only, expired pursuant  
258       to its own terms, effective July 1, 2010.

259       Section 14. Paragraph (b) of subsection (7) of section  
260 420.9072, Florida Statutes, is repealed.

261       Reviser's note.—The cited paragraph, which relates to

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local government expenditure of a portion of the local housing distribution to provide a one-time relocation grant to persons who meet the income requirements of the State Housing Initiatives Partnership Program and who are subject to eviction from rental property due to foreclosure, expired pursuant to its own terms, effective July 1, 2010.

Section 15. Sections 494.0017, 494.0029, 494.00295, 494.0031, 494.0032, 494.0033, 494.0034, 494.0041, 494.0061, 494.0062, 494.0064, 494.0065, and 494.0072, Florida Statutes, are repealed.

Reviser's note.—The cited sections, which relate to mortgage brokerage and lending, were repealed effective October 1, 2010, by ch. 2009-241, Laws of Florida, which revised chapter 494 extensively. Since the sections were not repealed by a "current session" of the Legislature, they may be omitted from the 2011 Florida Statutes only through a reviser's bill duly enacted by the Legislature. See s. 11.242(5)(b) and (i).

Section 16. Section 624.4072, Florida Statutes, is repealed.

Reviser's note.—The cited section, which relates to a limited exemption from taxation and assessments for minority-owned property and casualty insurers, was repealed pursuant to its own terms, effective December 31, 2010.

Section 17. Subsection (8) of section 1006.15, Florida Statutes, is repealed.

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Reviser's note.—The cited subsection, which relates to a 2-year pilot project in Bradford, Duval, and Nassau Counties during the 2008-2009 and 2009-2010 academic years allowing private middle or high school students to participate in interscholastic or intrascholastic sports at a public school, was repealed by its own terms, effective June 30, 2010.

Section 18. Subsection (6) of section 1013.37, Florida Statutes, is repealed.

Reviser's note.—The cited subsection, which relates to limitation of standards for new school construction, remodeling, and renovation projects to the minimum standards for construction of educational facilities contained in s. 423 of the Florida Building Code and the State Requirements for Educational Facilities contained in rules adopted by the Department of Education, expired pursuant to its own terms, effective July 1, 2010.

Section 19. Paragraph (f) of subsection (2) of section 14.2015, Florida Statutes, is amended to read:

14.2015 Office of Tourism, Trade, and Economic Development; creation; powers and duties.—

(2) The purpose of the Office of Tourism, Trade, and Economic Development is to assist the Governor in working with the Legislature, state agencies, business leaders, and economic development professionals to formulate and implement coherent and consistent policies and strategies designed to provide economic opportunities for all Floridians. To accomplish such purposes, the Office of Tourism, Trade, and Economic Development

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shall:

(f)1. Administer the Florida Enterprise Zone Act under ss. 290.001-290.016, the community contribution tax credit program under ss. 220.183 and 624.5105, the tax refund program for qualified target industry businesses under s. 288.106, the tax-refund program for qualified defense contractors and space flight business contractors under s. 288.1045, contracts for transportation projects under s. 288.063, the sports franchise facility programs under ss. 288.1162 and 288.11621, the professional golf hall of fame facility program under s. 288.1168, the expedited permitting process under s. 403.973, the Rural Community Development Revolving Loan Fund under s. 288.065, the Regional Rural Development Grants Program under s. 288.018, ~~the Certified Capital Company Act under s. 288.99,~~ the Florida State Rural Development Council, the Rural Economic Development Initiative, and other programs that are specifically assigned to the office by law, by the appropriations process, or by the Governor. Notwithstanding any other provisions of law, the office may expend interest earned from the investment of program funds deposited in the Grants and Donations Trust Fund to contract for the administration of the programs, or portions of the programs, enumerated in this paragraph or assigned to the office by law, by the appropriations process, or by the Governor. Such expenditures shall be subject to review under chapter 216.

2. The office may enter into contracts in connection with the fulfillment of its duties concerning the Florida First Business Bond Pool under chapter 159, tax incentives under chapters 212 and 220, tax incentives under the Certified Capital

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Company Act in chapter 288, foreign offices under chapter 288, the Enterprise Zone program under chapter 290, the Seaport Employment Training program under chapter 311, the Florida Professional Sports Team License Plates under chapter 320, Spaceport Florida under chapter 331, Expedited Permitting under chapter 403, and in carrying out other functions that are specifically assigned to the office by law, by the appropriations process, or by the Governor.

Reviser's note.—Amended to conform to the repeal of s. 288.99 by this act.

Section 20. Paragraph (a) of subsection (1) of section 212.05, Florida Statutes, is amended to read:

212.05 Sales, storage, use tax.—It is hereby declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of selling tangible personal property at retail in this state, including the business of making mail order sales, or who rents or furnishes any of the things or services taxable under this chapter, or who stores for use or consumption in this state any item or article of tangible personal property as defined herein and who leases or rents such property within the state.

(1) For the exercise of such privilege, a tax is levied on each taxable transaction or incident, which tax is due and payable as follows:

(a)1.a. At the rate of 6 percent of the sales price of each item or article of tangible personal property when sold at retail in this state, computed on each taxable sale for the purpose of remitting the amount of tax due the state, and including each and every retail sale.

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b. Each occasional or isolated sale of an aircraft, boat, mobile home, or motor vehicle of a class or type which is required to be registered, licensed, titled, or documented in this state or by the United States Government shall be subject to tax at the rate provided in this paragraph. The department shall by rule adopt any nationally recognized publication for valuation of used motor vehicles as the reference price list for any used motor vehicle which is required to be licensed pursuant to s. 320.08(1), (2), (3) (a), (b), (c), or (e), or (9). If any party to an occasional or isolated sale of such a vehicle reports to the tax collector a sales price which is less than 80 percent of the average loan price for the specified model and year of such vehicle as listed in the most recent reference price list, the tax levied under this paragraph shall be computed by the department on such average loan price unless the parties to the sale have provided to the tax collector an affidavit signed by each party, or other substantial proof, stating the actual sales price. Any party to such sale who reports a sales price less than the actual sales price is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. The department shall collect or attempt to collect from such party any delinquent sales taxes. In addition, such party shall pay any tax due and any penalty and interest assessed plus a penalty equal to twice the amount of the additional tax owed. Notwithstanding any other provision of law, the Department of Revenue may waive or compromise any penalty imposed pursuant to this subparagraph.

2. This paragraph does not apply to the sale of a boat or aircraft by or through a registered dealer under this chapter to

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a purchaser who, at the time of taking delivery, is a nonresident of this state, does not make his or her permanent place of abode in this state, and is not engaged in carrying on in this state any employment, trade, business, or profession in which the boat or aircraft will be used in this state, or is a corporation none of the officers or directors of which is a resident of, or makes his or her permanent place of abode in, this state, or is a noncorporate entity that has no individual vested with authority to participate in the management, direction, or control of the entity's affairs who is a resident of, or makes his or her permanent abode in, this state. For purposes of this exemption, either a registered dealer acting on his or her own behalf as seller, a registered dealer acting as broker on behalf of a seller, or a registered dealer acting as broker on behalf of the purchaser may be deemed to be the selling dealer. This exemption shall not be allowed unless:

a. The purchaser removes a qualifying boat, as described in sub-subparagraph f., from the state within 90 days after the date of purchase or extension, or the purchaser removes a nonqualifying boat or an aircraft from this state within 10 days after the date of purchase or, when the boat or aircraft is repaired or altered, within 20 days after completion of the repairs or alterations;

b. The purchaser, within 30 days from the date of departure, shall provide the department with written proof that the purchaser licensed, registered, titled, or documented the boat or aircraft outside the state. If such written proof is unavailable, within 30 days the purchaser shall provide proof that the purchaser applied for such license, title,

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registration, or documentation. The purchaser shall forward to the department proof of title, license, registration, or documentation upon receipt;

c. The purchaser, within 10 days of removing the boat or aircraft from Florida, shall furnish the department with proof of removal in the form of receipts for fuel, dockage, slippage, tie-down, or hangaring from outside of Florida. The information so provided must clearly and specifically identify the boat or aircraft;

d. The selling dealer, within 5 days of the date of sale, shall provide to the department a copy of the sales invoice, closing statement, bills of sale, and the original affidavit signed by the purchaser attesting that he or she has read the provisions of this section;

e. The seller makes a copy of the affidavit a part of his or her record for as long as required by s. 213.35; and

f. Unless the nonresident purchaser of a boat of 5 net tons of admeasurement or larger intends to remove the boat from this state within 10 days after the date of purchase or when the boat is repaired or altered, within 20 days after completion of the repairs or alterations, the nonresident purchaser shall apply to the selling dealer for a decal which authorizes 90 days after the date of purchase for removal of the boat. The nonresident purchaser of a qualifying boat may apply to the selling dealer within 60 days after the date of purchase for an extension decal that authorizes the boat to remain in this state for an additional 90 days, but not more than a total of 180 days, before the nonresident purchaser is required to pay the tax imposed by this chapter. The department is authorized to issue



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465 decals in advance to dealers. The number of decals issued in  
466 advance to a dealer shall be consistent with the volume of the  
467 dealer's past sales of boats which qualify under this sub-  
468 subparagraph. The selling dealer or his or her agent shall mark  
469 and affix the decals to qualifying boats in the manner  
470 prescribed by the department, prior to delivery of the boat.

471 (I) The department is hereby authorized to charge dealers a  
472 fee sufficient to recover the costs of decals issued, except the  
473 extension decal shall cost \$425.

474 (II) The proceeds from the sale of decals will be deposited  
475 into the administrative trust fund.

476 (III) Decals shall display information to identify the boat  
477 as a qualifying boat under this sub-subparagraph, including, but  
478 not limited to, the decal's date of expiration.

479 (IV) The department is authorized to require dealers who  
480 purchase decals to file reports with the department and may  
481 prescribe all necessary records by rule. All such records are  
482 subject to inspection by the department.

483 (V) Any dealer or his or her agent who issues a decal  
484 falsely, fails to affix a decal, mismarks the expiration date of  
485 a decal, or fails to properly account for decals will be  
486 considered prima facie to have committed a fraudulent act to  
487 evade the tax and will be liable for payment of the tax plus a  
488 mandatory penalty of 200 percent of the tax, and shall be liable  
489 for fine and punishment as provided by law for a conviction of a  
490 misdemeanor of the first degree, as provided in s. 775.082 or s.  
491 775.083.

492 (VI) Any nonresident purchaser of a boat who removes a  
493 decal prior to permanently removing the boat from the state, or

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defaces, changes, modifies, or alters a decal in a manner affecting its expiration date prior to its expiration, or who causes or allows the same to be done by another, will be considered prima facie to have committed a fraudulent act to evade the tax and will be liable for payment of the tax plus a mandatory penalty of 200 percent of the tax, and shall be liable for fine and punishment as provided by law for a conviction of a misdemeanor of the first degree, as provided in s. 775.082 or s. 775.083.

(VII) The department is authorized to adopt rules necessary to administer and enforce this subparagraph and to publish the necessary forms and instructions.

(VIII) The department is hereby authorized to adopt emergency rules pursuant to s. 120.54(4) to administer and enforce the provisions of this subparagraph.

If the purchaser fails to remove the qualifying boat from this state within the maximum 180 days after purchase or a nonqualifying boat or an aircraft from this state within 10 days after purchase or, when the boat or aircraft is repaired or altered, within 20 days after completion of such repairs or alterations, or permits the boat or aircraft to return to this state within 6 months from the date of departure, except as provided in s. 212.08(7)(fff) ~~212.08(7)(ggg)~~, or if the purchaser fails to furnish the department with any of the documentation required by this subparagraph within the prescribed time period, the purchaser shall be liable for use tax on the cost price of the boat or aircraft and, in addition thereto, payment of a penalty to the Department of Revenue equal

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to the tax payable. This penalty shall be in lieu of the penalty imposed by s. 212.12(2). The maximum 180-day period following the sale of a qualifying boat tax-exempt to a nonresident may not be tolled for any reason.

Reviser's note.—Amended to conform to the repeal of s. 212.08(7)(ccc) by this act.

Section 21. Paragraphs (k) and (y) of subsection (8) of section 213.053, Florida Statutes, are amended to read:

213.053 Confidentiality and information sharing.—

(8) Notwithstanding any other provision of this section, the department may provide:

(k)1. Payment information relative to chapters 199, 201, 202, 212, 220, 221, and 624 to the Office of Tourism, Trade, and Economic Development, or its employees or agents that are identified in writing by the office to the department, in the administration of the tax refund program for qualified defense contractors and space flight business contractors authorized by s. 288.1045 and the tax refund program for qualified target industry businesses authorized by s. 288.106.

2. Information relative to tax credits taken by a business under s. 220.191 and exemptions or tax refunds received by a business under s. 212.08(5)(j) to the Office of Tourism, Trade, and Economic Development, or its employees or agents that are identified in writing by the office to the department, in the administration and evaluation of the capital investment tax credit program authorized in s. 220.191 and the semiconductor, defense, and space tax exemption program authorized in s. 212.08(5)(j).

3. Information relative to tax credits taken by a taxpayer

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pursuant to the tax credit programs created in ss. 193.017;  
212.08(5)(g), (h), (n), (o) and (p); 212.08(15); 212.096; 212.097;  
212.098; 220.181; 220.182; 220.183; 220.184; 220.1845; 220.185;  
220.1895; 220.19; 220.191; 220.192; 220.193; 288.0656; ~~288.99;~~  
290.007; 376.30781; 420.5093; 420.5099; 550.0951; 550.26352;  
550.2704; 601.155; 624.509; 624.510; 624.5105; and 624.5107 to  
the Office of Tourism, Trade, and Economic Development, or its  
employees or agents that are identified in writing by the office  
to the department, for use in the administration or evaluation  
of such programs.

(y) Information relative to s. ~~ss. 212.08(7)(ccc) and~~  
220.192 to the Florida Energy and Climate Commission for use in  
the conduct of its official business.

Disclosure of information under this subsection shall be  
pursuant to a written agreement between the executive director  
and the agency. Such agencies, governmental or nongovernmental,  
shall be bound by the same requirements of confidentiality as  
the Department of Revenue. Breach of confidentiality is a  
misdemeanor of the first degree, punishable as provided by s.  
775.082 or s. 775.083.

Reviser's note.—Paragraph (k) is amended to conform to  
the repeal of s. 288.99 by this act, and paragraph (y)  
is amended to conform to the repeal of s.  
212.08(7)(ccc) by this act.

Section 22. Paragraphs (a), (d), and (e) of subsection (1)  
of section 220.192, Florida Statutes, are amended to read:

220.192 Renewable energy technologies investment tax  
credit.—

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(1) DEFINITIONS.—For purposes of this section, the term:

(a) "Biodiesel" means biodiesel as defined in former s.  
212.08(7)(ccc).

(d) "Ethanol" means ethanol as defined in former s.  
212.08(7)(ccc).

(e) "Hydrogen fuel cell" means hydrogen fuel cell as  
defined in former s. 212.08(7)(ccc).

Reviser's note.—Amended to conform to the repeal of s.  
212.08(7)(ccc) by this act.

Section 23. This act shall take effect on the 60th day  
after adjournment sine die of the session of the Legislature in  
which enacted.