

By Senator Detert

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A bill to be entitled  
An act relating to enterprise zones; amending s.  
290.016, F.S.; advancing the date of the expiration of  
the Florida Enterprise Zone Act; amending ss. 14.2015,  
159.27, 159.803, 163.2514, 163.2517, 163.2523,  
163.336, 163.345, 163.457, 163.503, 163.522, 195.099,  
196.012, 196.1995, 212.08, 213.053, 220.02, 220.03,  
220.191, 288.018, 288.047, 288.063, 288.0655,  
288.0659, 288.095, 288.1045, 288.106, 288.1089,  
288.11621, 288.1175, 288.99, 376.84, 403.973, 624.509,  
624.5091, and 624.5105, F.S.; deleting references to  
enterprise zones; deleting provisions relating to the  
designation and administration of enterprise zones,  
tax credits, tax refunds, or economic development  
incentives available to businesses within an  
enterprise zone, to conform to the expiration of the  
Florida Enterprise Zone Act; conforming cross-  
references; amending s. 163.521, F.S.; providing for  
the expiration of a provision to conform to the  
expiration of the Florida Enterprise Zone Act which  
authorizes the governing body of a county or  
municipality containing an enterprise zone to make a  
funding request for capital improvements relating to  
crime prevention under certain circumstances; amending  
s. 377.809, F.S.; deleting an obsolete provision  
requiring the Office of Tourism, Trade, and Economic  
Development to submit a report relating to the energy  
economic zone pilot program; repealing s. 196.095,  
F.S., relating to an exemption from property taxes for

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30 certain child care facilities operating in an  
31 enterprise zone; repealing s. 196.1996, F.S., which  
32 provided that a board of county commissioners or the  
33 governing body of a municipality does not need to  
34 reenact certain ordinances or resolutions to grant  
35 economic development ad valorem tax exemptions in  
36 certain enterprise zones; repealing s. 290.06561,  
37 F.S., which directed the Office of Tourism, Trade, and  
38 Economic Development to designate a catalyst site as a  
39 rural enterprise zone; repealing s. 379.2353, F.S.,  
40 relating to the designation of enterprise zones in  
41 communities adversely affected by the constitutional  
42 limit on the use of nets to harvest marine species;  
43 providing that the repeal of the Florida Enterprise  
44 Zone Act does not affect the availability of certain  
45 tax credits or tax refunds; providing effective dates.

46  
47 Be It Enacted by the Legislature of the State of Florida:

48  
49 Section 1. Section 290.016, Florida Statutes, is amended to  
50 read:

51 290.016 Repeal.—Sections 290.001-290.016 ~~290.001-290.014~~  
52 are repealed July 1, 2011 ~~December 31, 2015~~.

53 Section 2. Effective July 1, 2011, paragraphs (f) and (k)  
54 of subsection (2) of section 14.2015, Florida Statutes, are  
55 amended to read:

56 14.2015 Office of Tourism, Trade, and Economic Development;  
57 creation; powers and duties.—

58 (2) The purpose of the Office of Tourism, Trade, and

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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 shall:

(f)1. Administer ~~the Florida Enterprise Zone Act under ss. 290.001-290.016,~~ the community contribution tax credit program under s. 624.5105 ~~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,

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88 by the appropriations process, or by the Governor. Such  
89 expenditures shall be subject to review under chapter 216.

90 2. The office may enter into contracts in connection with  
91 the fulfillment of its duties concerning the Florida First  
92 Business Bond Pool under chapter 159, tax incentives under  
93 chapters 212 and 220, tax incentives under the Certified Capital  
94 Company Act in chapter 288, foreign offices under chapter 288,  
95 ~~the Enterprise Zone program under chapter 290~~, the Seaport  
96 Employment Training program under chapter 311, the Florida  
97 Professional Sports Team License Plates under chapter 320,  
98 Spaceport Florida under chapter 331, Expedited Permitting under  
99 chapter 403, and in carrying out other functions that are  
100 specifically assigned to the office by law, by the  
101 appropriations process, or by the Governor.

102 (k) Adopt rules, as necessary, to carry out its functions  
103 in connection with the administration of the Qualified Target  
104 Industry program, the Qualified Defense Contractor program, the  
105 Certified Capital Company Act, ~~the Enterprise Zone program~~, and  
106 the Florida First Business Bond pool.

107 Section 3. Effective July 1, 2011, subsections (5) and (19)  
108 of section 159.27, Florida Statutes, are amended, and present  
109 subsections (20) through (23) of that section are renumbered as  
110 subsections (19) through (22), respectively, to read:

111 159.27 Definitions.—The following words and terms, unless  
112 the context clearly indicates a different meaning, shall have  
113 the following meanings:

114 (5) "Project" means any capital project comprising an  
115 industrial or manufacturing plant, a research and development  
116 park, an agricultural processing or storage facility, a

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117 warehousing or distribution facility, a headquarters facility, a  
118 tourism facility, a convention or trade show facility, an urban  
119 parking facility, a trade center, a health care facility, an  
120 educational facility, a correctional or detention facility, a  
121 motion picture production facility, a preservation or  
122 rehabilitation of a certified historic structure, an airport or  
123 port facility, ~~a commercial project in an enterprise zone,~~ a  
124 pollution-control facility, a hazardous or solid waste facility,  
125 a social service center, or a mass commuting facility, including  
126 one or more buildings and other structures, whether or not on  
127 the same site or sites; any rehabilitation, improvement,  
128 renovation, or enlargement of, or any addition to, any buildings  
129 or structures for use as a factory, a mill, a processing plant,  
130 an assembly plant, a fabricating plant, an industrial  
131 distribution center, a repair, overhaul, or service facility, a  
132 test facility, an agricultural processing or storage facility, a  
133 warehousing or distribution facility, a headquarters facility, a  
134 tourism facility, a convention or trade show facility, an urban  
135 parking facility, a trade center, a health care facility, an  
136 educational facility, a correctional or detention facility, a  
137 motion picture production facility, a preservation or  
138 rehabilitation of a certified historic structure, an airport or  
139 port facility, ~~a commercial project in an enterprise zone,~~ a  
140 pollution-control facility, a hazardous or solid waste facility,  
141 a social service center, or a mass commuting facility, and other  
142 facilities, including research and development facilities, for  
143 manufacturing, processing, assembling, repairing, overhauling,  
144 servicing, testing, or handling of any products or commodities  
145 embraced in any industrial or manufacturing plant, in connection

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with the purposes of a research and development park, or other facilities for or used in connection with an agricultural processing or storage facility, a warehousing or distribution facility, a headquarters facility, a tourism facility, a convention or trade show facility, an urban parking facility, a trade center, a health care facility, an educational facility, a correctional or detention facility, a motion picture production facility, a preservation or rehabilitation of a certified historic structure, an airport or port facility, or a commercial project ~~in an enterprise zone or~~ for controlling air or water pollution or for the disposal, processing, conversion, or reclamation of hazardous or solid waste, a social service center, or a mass commuting facility; and including also the sites thereof and other rights in land therefor whether improved or unimproved, machinery, equipment, site preparation and landscaping, and all appurtenances and facilities incidental thereto, such as warehouses, utilities, access roads, railroad sidings, truck docking and similar facilities, parking facilities, office or storage or training facilities, public lodging and restaurant facilities, dockage, wharfage, solar energy facilities, and other improvements necessary or convenient for any manufacturing or industrial plant, research and development park, agricultural processing or storage facility, warehousing or distribution facility, tourism facility, convention or trade show facility, urban parking facility, trade center, health care facility, educational facility, a correctional or detention facility, motion picture production facility, preservation or rehabilitation of a certified historic structure, airport or port facility,

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commercial project in an enterprise zone, pollution-control facility, hazardous or solid waste facility, social service center, or a mass commuting facility and any one or more combinations of the foregoing.

~~(19) "Commercial project in an enterprise zone" means buildings, building additions or renovations, or other structures to be newly constructed and suitable for use by a commercial enterprise, and includes the site on which such buildings or structures are located, located in an area designated as an enterprise zone pursuant to s. 290.0065.~~

Section 4. Effective July 1, 2011, subsection (5) of section 159.803, Florida Statutes, is amended to read:

159.803 Definitions.—As used in this part, the term:

(5) "Priority project" means a solid waste disposal facility or a sewage facility, as such terms are defined in s. 142 of the Code, or a water facility, as defined in s. 142 of the Code, which is operated by a member-owned, not-for-profit utility, ~~or any project which is to be located in an area which is an enterprise zone designated pursuant to s. 290.0065.~~

Section 5. Effective July 1, 2011, subsection (2) of section 163.2514, Florida Statutes, is amended to read:

163.2514 Growth Policy Act; definitions.—As used in ss. 163.2511-163.2523, the term:

(2) "Urban infill and redevelopment area" means an area or areas designated by a local government where:

(a) Public services such as water and wastewater, transportation, schools, and recreation are already available or are scheduled to be provided in an adopted 5-year schedule of capital improvements;

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(b) The area, or one or more neighborhoods within the area, suffers from pervasive poverty, unemployment, and general distress as defined by s. 288.0659 ~~s. 290.0058~~;

(c) The area exhibits a proportion of properties that are substandard, overcrowded, dilapidated, vacant or abandoned, or functionally obsolete which is higher than the average for the local government;

(d) More than 50 percent of the area is within 1/4 mile of a transit stop, or a sufficient number of transit stops will be made available concurrent with the designation; and

(e) The area includes or is adjacent to community redevelopment areas, brownfields, ~~enterprise zones~~, or Main Street programs, or has been designated by the state or Federal Government as an urban redevelopment, revitalization, or infill area under empowerment zone, enterprise community, or brownfield showcase community programs or similar programs.

Section 6. Effective July 1, 2011, subsection (3) of section 163.2517, Florida Statutes, is amended to read:

163.2517 Designation of urban infill and redevelopment area.—

(3) A local government seeking to designate a geographic area within its jurisdiction as an urban infill and redevelopment area shall prepare a plan that describes the infill and redevelopment objectives of the local government within the proposed area. In lieu of preparing a new plan, the local government may demonstrate that an existing plan or combination of plans associated with a community redevelopment area, Florida Main Street program, Front Porch Florida Community, sustainable community, ~~enterprise zone~~, or

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neighborhood improvement district includes the factors listed in paragraphs (a)-(n), including a collaborative and holistic community participation process, or amend such existing plans to include these factors. The plan shall demonstrate the local government and community's commitment to comprehensively address the urban problems within the urban infill and redevelopment area and identify activities and programs to accomplish locally identified goals such as code enforcement; improved educational opportunities; reduction in crime; neighborhood revitalization and preservation; provision of infrastructure needs, including mass transit and multimodal linkages; and mixed-use planning to promote multifunctional redevelopment to improve both the residential and commercial quality of life in the area. The plan shall also:

(a) Contain a map depicting the geographic area or areas to be included within the designation.

(b) Confirm that the infill and redevelopment area is within an area designated for urban uses in the local government's comprehensive plan.

(c) Identify and map existing ~~enterprise zones~~, community redevelopment areas, community development corporations, brownfield areas, downtown redevelopment districts, safe neighborhood improvement districts, historic preservation districts, and empowerment zones or enterprise communities located within the area proposed for designation as an urban infill and redevelopment area and provide a framework for coordinating infill and redevelopment programs within the urban core.

(d) Identify a memorandum of understanding between the

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district school board and the local government jurisdiction regarding public school facilities located within the urban infill and redevelopment area to identify how the school board will provide priority to enhancing public school facilities and programs in the designated area, including the reuse of existing buildings for schools within the area.

(e) Identify each neighborhood within the proposed area and state community preservation and revitalization goals and projects identified through a collaborative and holistic community participation process and how such projects will be implemented.

(f) Identify how the local government and community-based organizations intend to implement affordable housing programs, including, but not limited to, economic and community development programs administered by federal and state agencies, within the urban infill and redevelopment area.

(g) Identify strategies for reducing crime.

(h) If applicable, provide guidelines for the adoption of land development regulations specific to the urban infill and redevelopment area which include, for example, setbacks and parking requirements appropriate to urban development.

(i) Identify and map any existing transportation concurrency exception areas and any relevant public transportation corridors designated by a metropolitan planning organization in its long-range transportation plans or by the local government in its comprehensive plan for which the local government seeks designation as a transportation concurrency exception area. For those areas, describe how public transportation, pedestrian ways, and bikeways will be

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implemented as an alternative to increased automobile use.

(j) Identify and adopt a package of financial and local government incentives which the local government will offer for new development, expansion of existing development, and redevelopment within the urban infill and redevelopment area. Examples of such incentives include:

1. Waiver of license and permit fees.

2. Exemption of sales made in the urban infill and redevelopment area from local option sales surtaxes imposed pursuant to s. 212.055.

3. Waiver of delinquent local taxes or fees to promote the return of property to productive use.

4. Expedited permitting.

5. Lower transportation impact fees for development which encourages more use of public transit, pedestrian, and bicycle modes of transportation.

6. Prioritization of infrastructure spending within the urban infill and redevelopment area.

7. Local government absorption of developers' concurrency costs.

In order to be authorized to recognize the exemption from local option sales surtaxes pursuant to subparagraph 2., the owner, lessee, or lessor of the new development, expanding existing development, or redevelopment within the urban infill and redevelopment area must file an application under oath with the governing body having jurisdiction over the urban infill and redevelopment area where the business is located. The application must include the name and address of the business

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claiming the exclusion from collecting local option surtaxes; an address and assessment roll parcel number of the urban infill and redevelopment area for which the exemption is being sought; a description of the improvements made to accomplish the new development, expanding development, or redevelopment of the real property; a copy of the building permit application or the building permit issued for the development of the real property; a new application for a certificate of registration with the Department of Revenue with the address of the new development, expanding development, or redevelopment; and the location of the property. The local government must review and approve the application and submit the completed application and documentation along with a copy of the ordinance adopted pursuant to subsection (5) to the Department of Revenue in order for the business to become eligible to make sales exempt from local option sales surtaxes in the urban infill and redevelopment area.

(k) Identify how activities and incentives within the urban infill and redevelopment area will be coordinated and what administrative mechanism the local government will use for the coordination.

(l) Identify how partnerships with the financial and business community will be developed.

(m) Identify the governance structure that the local government will use to involve community representatives in the implementation of the plan.

(n) Identify performance measures to evaluate the success of the local government in implementing the urban infill and redevelopment plan.

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Section 7. Effective July 1, 2011, section 163.2523, Florida Statutes, is amended to read:

163.2523 Grant program.—An Urban Infill and Redevelopment Assistance Grant Program is created for local governments. A local government may allocate grant money to special districts, including community redevelopment agencies, and nonprofit community development organizations to implement projects consistent with an adopted urban infill and redevelopment plan or plan employed in lieu thereof. Thirty percent of the general revenue appropriated for this program shall be available for planning grants to be used by local governments for the development of an urban infill and redevelopment plan, including community participation processes for the plan. Sixty percent of the general revenue appropriated for this program shall be available for fifty/fifty matching grants for implementing urban infill and redevelopment projects that further the objectives set forth in the local government's adopted urban infill and redevelopment plan or plan employed in lieu thereof. The remaining 10 percent of the revenue must be used for outright grants for implementing projects requiring an expenditure of under \$50,000. If the volume of fundable applications under any of the allocations specified in this section does not fully obligate the amount of the allocation, the Department of Community Affairs may transfer the unused balance to the category having the highest dollar value of applications eligible but unfunded. However, in no event may the percentage of dollars allocated to outright grants for implementing projects exceed 20 percent in any given fiscal year. Projects that provide employment opportunities to clients of the

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Temporary Cash Assistance program and projects within urban infill and redevelopment areas that include a community redevelopment area, Florida Main Street program, Front Porch Florida Community, sustainable community, ~~enterprise zone~~, federal enterprise zone, enterprise community, or neighborhood improvement district must be given an elevated priority in the scoring of competing grant applications. The Division of Housing and Community Development of the Department of Community Affairs shall administer the grant program. The Department of Community Affairs shall adopt rules establishing grant review criteria consistent with this section.

Section 8. Effective July 1, 2011, paragraph (a) of subsection (2) of section 163.336, Florida Statutes, is amended to read:

163.336 Coastal resort area redevelopment pilot project.—

(2) PILOT PROJECT ADMINISTRATION.—

(a) To be eligible to participate in this pilot project, all or a portion of the area must be within:

1. The coastal building zone as defined in s. 161.54; and

2. A community redevelopment area, ~~enterprise zone~~, brownfield area, empowerment zone, or other such economically deprived areas as designated by the county or municipality with jurisdiction over the area.

Section 9. Effective July 1, 2011, subsection (2) of section 163.345, Florida Statutes, is amended to read:

163.345 Encouragement of private enterprise.—

(2) In giving consideration to the objectives outlined in subsection (1), the county or municipality shall consider making available the incentives provided under ~~the Florida Enterprise~~

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~~Zone Act and~~ chapter 420.

Section 10. Effective July 1, 2011, paragraph (d) of subsection (3) of section 163.457, Florida Statutes, is amended, and present paragraph (e) of that subsection is redesignated as paragraph (d), to read:

163.457 Eligibility for assistance.—Community-based development organizations that meet the following requirements shall be eligible for assistance.

(3) The community-based development organization must maintain a service area in which economic and housing development projects are located and must further meet one or more of the following criteria:

~~(d) The area is contained within a state enterprise zone designated on or after July 1, 1995, in accordance with s. 290.0065.~~

Section 11. Effective July 1, 2011, subsection (8) of section 163.503, Florida Statutes, is amended, and present subsection (9) of that subsection is renumbered as subsection (8), to read:

163.503 Safe neighborhoods; definitions.—

~~(8) "Enterprise zone" means an area designated pursuant to s. 290.0065.~~

Section 12. Effective July 1, 2011, section 163.522, Florida Statutes, is amended to read:

163.522 State redevelopment programs.—

~~(1) Any county or municipality which has nominated an area as an enterprise zone pursuant to s. 290.0055 which has been so designated pursuant to s. 290.0065 is directed to give consideration to the creation of a neighborhood improvement~~

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~~district within said area.~~

~~(2)~~ Any county or municipality which has authorized the creation of a community redevelopment area pursuant to part III of this chapter is directed to give consideration to the creation of a neighborhood improvement district within said area.

Section 13. Effective July 1, 2011, section 195.099, Florida Statutes, is amended to read:

195.099 Periodic review.—

~~(1)(a) The department shall periodically review the assessments of new, rebuilt, and expanded business reported according to s. 193.077(3), to ensure parity of level of assessment with other classifications of property.~~

~~(b) This subsection shall expire on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.~~

~~(2)~~ The department shall review the assessments of new and expanded businesses granted an exemption pursuant to s. 196.1995 to ensure parity of level of assessment with other classifications of property.

Section 14. Effective July 1, 2011, subsections (15) and (16) of section 196.012, Florida Statutes, are amended to read:

196.012 Definitions.—For the purpose of this chapter, the following terms are defined as follows, except where the context clearly indicates otherwise:

(15) "New business" means:

(a)1. A business establishing 10 or more jobs to employ 10 or more full-time employees in this state, which manufactures, processes, compounds, fabricates, or produces for sale items of

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465 tangible personal property at a fixed location and which  
466 comprises an industrial or manufacturing plant;

467       2. A business establishing 25 or more jobs to employ 25 or  
468 more full-time employees in this state, the sales factor of  
469 which, as defined by s. 220.15(5), for the facility with respect  
470 to which it requests an economic development ad valorem tax  
471 exemption is less than 0.50 for each year the exemption is  
472 claimed; or

473       3. An office space in this state owned and used by a  
474 corporation newly domiciled in this state; provided such office  
475 space houses 50 or more full-time employees of such corporation;  
476 provided that such business or office first begins operation on  
477 a site clearly separate from any other commercial or industrial  
478 operation owned by the same business.

479       (b) Any business located in a ~~an enterprise zone or~~  
480 brownfield area that first begins operation on a site clearly  
481 separate from any other commercial or industrial operation owned  
482 by the same business.

483       (c) A business that is situated on property annexed into a  
484 municipality and that, at the time of the annexation, is  
485 receiving an economic development ad valorem tax exemption from  
486 the county under s. 196.1995.

487       (16) "Expansion of an existing business" means:

488       (a)1. A business establishing 10 or more jobs to employ 10  
489 or more full-time employees in this state, which manufactures,  
490 processes, compounds, fabricates, or produces for sale items of  
491 tangible personal property at a fixed location and which  
492 comprises an industrial or manufacturing plant; or

493       2. A business establishing 25 or more jobs to employ 25 or

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more full-time employees in this state, the sales factor of which, as defined by s. 220.15(5), for the facility with respect to which it requests an economic development ad valorem tax exemption is less than 0.50 for each year the exemption is claimed; provided that such business increases operations on a site colocated with a commercial or industrial operation owned by the same business, resulting in a net increase in employment of not less than 10 percent or an increase in productive output of not less than 10 percent.

(b) Any business located in a ~~an enterprise zone or~~ brownfield area that increases operations on a site colocated with a commercial or industrial operation owned by the same business.

Section 15. Effective July 1, 2011, subsections (3) and (5) of section 196.1995, Florida Statutes, are amended to read:

196.1995 Economic development ad valorem tax exemption.—

(3) The board of county commissioners or the governing authority of the municipality that calls a referendum within its total jurisdiction to determine whether its respective jurisdiction may grant economic development ad valorem tax exemptions may vote to limit the effect of the referendum to authority to grant economic development tax exemptions for new businesses and expansions of existing businesses located in ~~an enterprise zone or~~ a brownfield area, as defined in s. 376.79(4). ~~If an area nominated to be an enterprise zone pursuant to s. 290.0055 has not yet been designated pursuant to s. 290.0065, the board of county commissioners or the governing authority of the municipality may call such referendum prior to such designation; however, the authority to grant economic~~

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~~development ad valorem tax exemptions does not apply until such~~  
~~area is designated pursuant to s. 290.0065.~~ The ballot question  
in such referendum shall be in substantially the following form  
and shall be used in lieu of the ballot question prescribed in  
subsection (2):

Shall the board of county commissioners of this county (or the  
governing authority of this municipality, or both) be authorized  
to grant, pursuant to s. 3, Art. VII of the State Constitution,  
property tax exemptions for new businesses and expansions of  
existing businesses which are located in ~~an enterprise zone or a~~  
brownfield area?

....Yes-For authority to grant exemptions.

....No-Against authority to grant exemptions.

(5) Upon a majority vote in favor of such authority, the  
board of county commissioners or the governing authority of the  
municipality, at its discretion, by ordinance may exempt from ad  
valorem taxation up to 100 percent of the assessed value of all  
improvements to real property made by or for the use of a new  
business and of all tangible personal property of such new  
business, or up to 100 percent of the assessed value of all  
added improvements to real property made to facilitate the  
expansion of an existing business and of the net increase in all  
tangible personal property acquired to facilitate such expansion  
of an existing business, provided that the improvements to real  
property are made or the tangible personal property is added or  
increased on or after the day the ordinance is adopted. However,

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if the authority to grant exemptions is approved in a referendum in which the ballot question contained in subsection (3) appears on the ballot, the authority of the board of county commissioners or the governing authority of the municipality to grant exemptions is limited solely to new businesses and expansions of existing businesses that are located in a ~~an enterprise zone or~~ brownfield area. Property acquired to replace existing property may ~~shall~~ not be considered to facilitate a business expansion. The exemption applies only to taxes levied by the respective unit of government granting the exemption. The exemption does not apply, however, to taxes levied for the payment of bonds or to taxes authorized by a vote of the electors pursuant to s. 9(b) or s. 12, Art. VII of the State Constitution. Any such exemption shall remain in effect for up to 10 years with respect to any particular facility, regardless of any change in the authority of the county or municipality to grant such exemptions. The exemption may ~~shall~~ not be prolonged or extended by granting exemptions from additional taxes or by virtue of any reorganization or sale of the business receiving the exemption.

Section 16. Effective July 1, 2011, paragraphs (n), (o), and (p) of subsection (5) of section 212.08, Florida Statutes, are amended to read:

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

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(5) EXEMPTIONS; ACCOUNT OF USE.—

(n) *Materials for construction of single-family homes in certain areas.*—

1. As used in this paragraph, the term:

a. "Building materials" means tangible personal property that becomes a component part of a qualified home.

b. "Qualified home" means a single-family home having an appraised value of no more than \$160,000 which is located in an ~~enterprise zone~~, empowerment zone, or Front Porch Florida Community and which is constructed and occupied by the owner thereof for residential purposes.

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

2. Building materials used in the construction of a qualified home and the costs of labor associated with the construction of a qualified home are exempt from the tax imposed by this chapter upon an affirmative showing to the satisfaction of the department that the requirements of this paragraph have been met. This exemption inures to the owner through a refund of previously paid taxes. To receive this refund, the owner must file an application under oath with the department which includes:

a. The name and address of the owner.

b. The address and assessment roll parcel number of the home for which a refund is sought.

c. A copy of the building permit issued for the home.

d. A certification by the local building code inspector that the home is substantially completed.

e. A sworn statement, under penalty of perjury, from the

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610 general contractor licensed in this state with whom the owner  
611 contracted to construct the home, which statement lists the  
612 building materials used in the construction of the home and the  
613 actual cost thereof, the labor costs associated with such  
614 construction, and the amount of sales tax paid on these  
615 materials and labor costs. If a general contractor was not used,  
616 the owner shall provide this information in a sworn statement,  
617 under penalty of perjury. Copies of invoices evidencing payment  
618 of sales tax must be attached to the sworn statement.

619 f. A sworn statement, under penalty of perjury, from the  
620 owner affirming that he or she is occupying the home for  
621 residential purposes.

622 3. An application for a refund under this paragraph must be  
623 submitted to the department within 6 months after the date the  
624 home is deemed to be substantially completed by the local  
625 building code inspector. Within 30 working days after receipt of  
626 the application, the department shall determine if it meets the  
627 requirements of this paragraph. A refund approved pursuant to  
628 this paragraph shall be made within 30 days after formal  
629 approval of the application by the department.

630 4. The department shall establish by rule an application  
631 form and criteria for establishing eligibility for exemption  
632 under this paragraph.

633 5. The exemption shall apply to purchases of materials on  
634 or after July 1, 2000.

635 (o) *Building materials in redevelopment projects.*—

636 1. As used in this paragraph, the term:

637 a. "Building materials" means tangible personal property  
638 that becomes a component part of a housing project or a mixed-

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use project.

b. "Housing project" means the conversion of an existing manufacturing or industrial building to housing units in an urban high-crime area, ~~enterprise zone~~, empowerment zone, Front Porch Community, designated brownfield area, or urban infill area and in which the developer agrees to set aside at least 20 percent of the housing units in the project for low-income and moderate-income persons or the construction in a designated brownfield area of affordable housing for persons described in s. 420.0004(8), (10), (11), or (15) or in s. 159.603(7).

c. "Mixed-use project" means the conversion of an existing manufacturing or industrial building to mixed-use units that include artists' studios, art and entertainment services, or other compatible uses. A mixed-use project must be located in an urban high-crime area, ~~enterprise zone~~, empowerment zone, Front Porch Community, designated brownfield area, or urban infill area, and the developer must agree to set aside at least 20 percent of the square footage of the project for low-income and moderate-income housing.

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

2. Building materials used in the construction of a housing project or mixed-use project are exempt from the tax imposed by this chapter upon an affirmative showing to the satisfaction of the department that the requirements of this paragraph have been met. This exemption inures to the owner through a refund of previously paid taxes. To receive this refund, the owner must file an application under oath with the department which includes:

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- 668           a. The name and address of the owner.
- 669           b. The address and assessment roll parcel number of the  
670 project for which a refund is sought.
- 671           c. A copy of the building permit issued for the project.
- 672           d. A certification by the local building code inspector  
673 that the project is substantially completed.
- 674           e. A sworn statement, under penalty of perjury, from the  
675 general contractor licensed in this state with whom the owner  
676 contracted to construct the project, which statement lists the  
677 building materials used in the construction of the project and  
678 the actual cost thereof, and the amount of sales tax paid on  
679 these materials. If a general contractor was not used, the owner  
680 shall provide this information in a sworn statement, under  
681 penalty of perjury. Copies of invoices evidencing payment of  
682 sales tax must be attached to the sworn statement.
- 683           3. An application for a refund under this paragraph must be  
684 submitted to the department within 6 months after the date the  
685 project is deemed to be substantially completed by the local  
686 building code inspector. Within 30 working days after receipt of  
687 the application, the department shall determine if it meets the  
688 requirements of this paragraph. A refund approved pursuant to  
689 this paragraph shall be made within 30 days after formal  
690 approval of the application by the department.
- 691           4. The department shall establish by rule an application  
692 form and criteria for establishing eligibility for exemption  
693 under this paragraph.
- 694           5. The exemption shall apply to purchases of materials on  
695 or after July 1, 2000.
- 696           (p) *Community contribution tax credit for donations.*—

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697 1. Authorization.—Persons who are registered with the  
698 department under s. 212.18 to collect or remit sales or use tax  
699 and who make donations to eligible sponsors are eligible for tax  
700 credits against their state sales and use tax liabilities as  
701 provided in this paragraph:

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

704 b. The credit shall be granted as a refund against state  
705 sales and use taxes reported on returns and remitted in the 12  
706 months preceding the date of application to the department for  
707 the credit as required in sub-subparagraph 3.c. If the annual  
708 credit is not fully used through such refund because of  
709 insufficient tax payments during the applicable 12-month period,  
710 the unused amount may be included in an application for a refund  
711 made pursuant to sub-subparagraph 3.c. in subsequent years  
712 against the total tax payments made for such year. Carryover  
713 credits may be applied for a 3-year period without regard to any  
714 time limitation that would otherwise apply under s. 215.26.

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

718 d. All proposals for the granting of the tax credit require  
719 the prior approval of the Office of Tourism, Trade, and Economic  
720 Development.

721 e. The total amount of tax credits which may be granted for  
722 all programs approved under this paragraph, ~~s. 220.183,~~ and s.  
723 624.5105 is \$10.5 million annually for projects that provide  
724 homeownership opportunities for low-income or very-low-income  
725 households as defined in s. 420.9071(19) and (28) and \$3.5

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million annually for all other projects.

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

2. Eligibility requirements.—

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

(I) Cash or other liquid assets;

(II) Real property;

(III) Goods or inventory; or

(IV) Other physical resources as identified by the Office of Tourism, Trade, and Economic Development.

b. All community contributions must be reserved exclusively for use in a project. As used in this sub-subparagraph, the term "project" means any activity undertaken by an eligible sponsor which is designed to construct, improve, or substantially rehabilitate housing that is affordable to low-income or very-low-income households as defined in s. 420.9071(19) and (28); designed to provide commercial, industrial, or public resources and facilities; or designed to improve entrepreneurial and job-development opportunities for low-income persons. ~~A project may be the investment necessary to increase access to high-speed broadband capability in rural communities with enterprise zones, including projects that result in improvements to communications assets that are owned by a business. A project may include the provision of museum educational programs and materials that are directly related to any project approved between January 1, 1996, and December 31, 1999, and located in an enterprise zone designated pursuant to s. 290.0065.~~ This paragraph does not

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preclude projects that propose to construct or rehabilitate housing for low-income or very-low-income households on scattered sites. With respect to housing, contributions may be used to pay the following eligible low-income and very-low-income housing-related activities:

(I) Project development impact and management fees for low-income or very-low-income housing projects;

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

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

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

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

(I) A community action program;

(II) A nonprofit community-based development organization whose mission is the provision of housing for low-income or very-low-income households or increasing entrepreneurial and job-development opportunities for low-income persons;

(III) A neighborhood housing services corporation;

(IV) A local housing authority created under chapter 421;

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(V) A community redevelopment agency created under s.  
163.356;

(VI) The Florida Industrial Development Corporation;

(VII) A historic preservation district agency or  
organization;

(VIII) A regional workforce board;

(IX) A direct-support organization as provided in s.  
1009.983;

~~(X) An enterprise zone development agency created under s.  
290.0056;~~

(X) ~~(XI)~~ A community-based organization incorporated under  
chapter 617 which is recognized as educational, charitable, or  
scientific pursuant to s. 501(c)(3) of the Internal Revenue Code  
and whose bylaws and articles of incorporation include  
affordable housing, economic development, or community  
development as the primary mission of the corporation;

(XI) ~~(XII)~~ Units of local government;

(XII) ~~(XIII)~~ Units of state government; or

(XIII) ~~(XIV)~~ Any other agency that the Office of Tourism,  
Trade, and Economic Development designates by rule.

In no event may a contributing person have a financial interest  
in the eligible sponsor.

d. The project must be located in an area designated as an  
~~enterprise zone or~~ a Front Porch Florida Community pursuant to  
s. 20.18(6), ~~unless the project increases access to high-speed  
broadband capability for rural communities with enterprise zones  
but is physically located outside the designated rural zone  
boundaries.~~ Any project designed to construct or rehabilitate

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housing for low-income or very-low-income households as defined in s. 420.9071(19) and (28) is exempt from the area requirement of this sub-subparagraph.

e.(I) If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects that provide homeownership opportunities for low-income or very-low-income households as defined in s. 420.9071(19) and (28) are received for less than the annual tax credits available for those projects, the Office of Tourism, Trade, and Economic Development shall grant tax credits for those applications and shall grant remaining tax credits on a first-come, first-served basis for any subsequent eligible applications received before the end of the state fiscal year. If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects that provide homeownership opportunities for low-income or very-low-income households as defined in s. 420.9071(19) and (28) are received for more than the annual tax credits available for those projects, the office shall grant the tax credits for those applications as follows:

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

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

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basis.

(II) If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects other than those that provide homeownership opportunities for low-income or very-low-income households as defined in s.

420.9071(19) and (28) are received for less than the annual tax credits available for those projects, the office shall grant tax credits for those applications and shall grant remaining tax credits on a first-come, first-served basis for any subsequent eligible applications received before the end of the state fiscal year. If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects other than those that provide homeownership opportunities for low-income or very-low-income households as defined in s. 420.9071(19) and (28) are received for more than the annual tax credits available for those projects, the office shall grant the tax credits for those applications on a pro rata basis.

3. Application requirements.—

a. Any eligible sponsor seeking to participate in this program must submit a proposal to the Office of Tourism, Trade, and Economic Development which sets forth the name of the sponsor, a description of the project, and the area in which the project is located, together with such supporting information as is prescribed by rule. The proposal must also contain a resolution from the local governmental unit in which the project is located certifying that the project is consistent with local plans and regulations.

b. Any person seeking to participate in this program must submit an application for tax credit to the office which sets

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871 forth the name of the sponsor, a description of the project, and  
872 the type, value, and purpose of the contribution. The sponsor  
873 shall verify the terms of the application and indicate its  
874 receipt of the contribution, which verification must be in  
875 writing and accompany the application for tax credit. The person  
876 must submit a separate tax credit application to the office for  
877 each individual contribution that it makes to each individual  
878 project.

879 c. Any person who has received notification from the office  
880 that a tax credit has been approved must apply to the department  
881 to receive the refund. Application must be made on the form  
882 prescribed for claiming refunds of sales and use taxes and be  
883 accompanied by a copy of the notification. A person may submit  
884 only one application for refund to the department within any 12-  
885 month period.

886 4. Administration.—

887 a. The Office of Tourism, Trade, and Economic Development  
888 may adopt rules pursuant to ss. 120.536(1) and 120.54 necessary  
889 to administer this paragraph, including rules for the approval  
890 or disapproval of proposals by a person.

891 b. The decision of the office must be in writing, and, if  
892 approved, the notification shall state the maximum credit  
893 allowable to the person. Upon approval, the office shall  
894 transmit a copy of the decision to the Department of Revenue.

895 c. The office shall periodically monitor all projects in a  
896 manner consistent with available resources to ensure that  
897 resources are used in accordance with this paragraph; however,  
898 each project must be reviewed at least once every 2 years.

899 d. The office shall, in consultation with the Department of

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Community Affairs and the statewide and regional housing and financial intermediaries, market the availability of the community contribution tax credit program to community-based organizations.

5. Expiration.—This paragraph expires June 30, 2015; however, any accrued credit carryover that is unused on that date may be used until the expiration of the 3-year carryover period for such credit.

Section 17. Effective July 1, 2011, paragraph (k) of subsection (8) of section 213.053, Florida Statutes, is 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,

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defense, and space tax exemption program authorized in s.  
212.08(5)(j).

3. Information relative to tax credits taken by a taxpayer 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.

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.

Section 18. Effective July 1, 2011, subsection (8) of section 220.02, Florida Statutes, is amended to read:

220.02 Legislative intent.—

(8) It is the intent of the Legislature that credits against either the corporate income tax or the franchise tax be applied in the following order: those enumerated in s. 631.828, those enumerated in s. 220.191, ~~those enumerated in s. 220.181~~, ~~those enumerated in s. 220.183~~, ~~those enumerated in s. 220.182~~,

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those enumerated in s. 220.1895, those enumerated in s. 221.02,  
those enumerated in s. 220.184, those enumerated in s. 220.186,  
those enumerated in s. 220.1845, those enumerated in s. 220.19,  
those enumerated in s. 220.185, those enumerated in s. 220.1875,  
those enumerated in s. 220.192, those enumerated in s. 220.193,  
those enumerated in s. 288.9916, those enumerated in s.  
220.1899, and those enumerated in s. 220.1896.

Section 19. Effective July 1, 2011, paragraphs (t), (ee),  
and (ff) of subsection (1) of section 220.03, Florida Statutes,  
are amended to read:

220.03 Definitions.—

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

(t) "Project" means any activity that ~~undertaken by an~~  
~~eligible sponsor, as defined in s. 220.183(2)(c), which is~~  
designed to construct, improve, or substantially rehabilitate  
housing that is affordable to low-income or very-low-income  
households as defined in s. 420.9071(19) and (28); designed to  
provide commercial, industrial, or public resources and  
facilities; or designed to improve entrepreneurial and job-  
development opportunities for low-income persons. ~~A project may~~  
~~be the investment necessary to increase access to high-speed~~  
~~broadband capability in rural communities with enterprise zones,~~  
~~including projects that result in improvements to communications~~  
~~assets that are owned by a business. A project may include the~~  
~~provision of museum educational programs and materials that are~~  
~~directly related to any project approved between January 1,~~

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1996, and December 31, 1999, and located in an enterprise zone designated pursuant to s. 290.0065. This paragraph does not preclude projects that propose to construct or rehabilitate low-income or very-low-income housing on scattered sites. With respect to housing, contributions may be used to pay the following eligible project-related activities:

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

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

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

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

The provisions of this paragraph shall expire and be void on June 30, 2015.

~~(ee) "New job has been created" means that, on the date of application, the total number of full-time jobs is greater than the total was 12 months prior to that date, as demonstrated to the department by a business located in the enterprise zone.~~

(ee) ~~(ff)~~ "Job" means a full-time position, as consistent

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with terms used by the Agency for Workforce Innovation and the United States Department of Labor for purposes of unemployment compensation tax administration and employment estimation resulting directly from business operations in this state. ~~The term may not include a temporary construction job involved with the construction of facilities or any job that has previously been included in any application for tax credits under s. 212.096.~~ The term also includes employment of an employee leased from an employee leasing company licensed under chapter 468 if the employee has been continuously leased to the employer for an average of at least 36 hours per week for more than 6 months.

Section 20. Effective July 1, 2011, paragraph (h) of subsection (1) of section 220.191, Florida Statutes, is amended to read:

220.191 Capital investment tax credit.—

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

(h) "Qualifying project" means:

1. A new or expanding facility in this state which creates at least 100 new jobs in this state and is in one of the high-impact sectors identified by Enterprise Florida, Inc., and certified by the office pursuant to s. 288.108(6), including, but not limited to, aviation, aerospace, automotive, and silicon technology industries; or

2. A new or expanded facility in this state which is engaged in a target industry designated pursuant to the procedure specified in s. 288.106(2) (s) ~~(t)~~ and which is induced by this credit to create or retain at least 1,000 jobs in this state, provided that at least 100 of those jobs are new, pay an annual average wage of at least 130 percent of the average

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private sector wage in the area as defined in s. 288.106(2), and make a cumulative capital investment of at least \$100 million after July 1, 2005. Jobs may be considered retained only if there is significant evidence that the loss of jobs is imminent. Notwithstanding subsection (2), annual credits against the tax imposed by this chapter shall not exceed 50 percent of the increased annual corporate income tax liability or the premium tax liability generated by or arising out of a project qualifying under this subparagraph. A facility that qualifies under this subparagraph for an annual credit against the tax imposed by this chapter may take the tax credit for a period not to exceed 5 years. ~~or~~

~~3. A new or expanded headquarters facility in this state which locates in an enterprise zone and brownfield area and is induced by this credit to create at least 1,500 jobs which on average pay at least 200 percent of the statewide average annual private sector wage, as published by the Agency for Workforce Innovation or its successor, and which new or expanded headquarters facility makes a cumulative capital investment in this state of at least \$250 million.~~

Section 21. Effective July 1, 2011, subsection (3) of section 288.018, Florida Statutes, is amended, and present subsection (4) of that section is renumbered as subsection (3), to read:

288.018 Regional Rural Development Grants Program.—

~~(3) The Office of Tourism, Trade, and Economic Development may also contract for the development of an enterprise zone web portal or websites for each enterprise zone which will be used to market the program for job creation in disadvantaged urban~~

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1074 ~~and rural enterprise zones. Each enterprise zone web page should~~  
1075 ~~include downloadable links to state forms and information, as~~  
1076 ~~well as local message boards that help businesses and residents~~  
1077 ~~receive information concerning zone boundaries, job openings,~~  
1078 ~~zone programs, and neighborhood improvement activities.~~

1079 Section 22. Effective July 1, 2011, subsection (4) of  
1080 section 288.047, Florida Statutes, is amended to read:

1081 288.047 Quick-response training for economic development.—

1082 (4) For the first 6 months of each fiscal year, Workforce  
1083 Florida, Inc., shall set aside 30 percent of the amount  
1084 appropriated for the Quick-Response Training Program by the  
1085 Legislature to fund instructional programs for businesses  
1086 located in a ~~an enterprise zone or~~ brownfield area. Any  
1087 unencumbered funds remaining undisbursed from this set-aside at  
1088 the end of the 6-month period may be used to provide funding for  
1089 any program qualifying for funding pursuant to this section.

1090 Section 23. Effective July 1, 2011, subsection (4) of  
1091 section 288.063, Florida Statutes, is amended to read:

1092 288.063 Contracts for transportation projects.—

1093 (4) The Office of Tourism, Trade, and Economic Development  
1094 may adopt criteria by which transportation projects are to be  
1095 reviewed and certified in accordance with s. 288.061. In  
1096 approving transportation projects for funding, the Office of  
1097 Tourism, Trade, and Economic Development shall consider factors  
1098 including, but not limited to, the cost per job created or  
1099 retained considering the amount of transportation funds  
1100 requested; the average hourly rate of wages for jobs created;  
1101 the reliance on the program as an inducement for the project's  
1102 location decision; the amount of capital investment to be made

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1103 by the business; the demonstrated local commitment; ~~the location~~  
1104 ~~of the project in an enterprise zone designated pursuant to s.~~  
1105 ~~290.0055;~~ the location of the project in a spaceport territory  
1106 as defined in s. 331.304; the unemployment rate of the  
1107 surrounding area; the poverty rate of the community; and the  
1108 adoption of an economic element as part of its local  
1109 comprehensive plan in accordance with s. 163.3177(7)(j). The  
1110 Office of Tourism, Trade, and Economic Development may contact  
1111 any agency it deems appropriate for additional input regarding  
1112 the approval of projects.

1113 Section 24. Effective July 1, 2011, subsection (4) of  
1114 section 288.0655, Florida Statutes, is amended to read:

1115 288.0655 Rural Infrastructure Fund.—

1116 (4) By September 1, 1999, the office shall, in consultation  
1117 with the organizations listed in subsection (3), and other  
1118 organizations, develop guidelines and criteria governing  
1119 submission of applications for funding, review and evaluation of  
1120 such applications, and approval of funding under this section.  
1121 The office shall consider factors including, but not limited to,  
1122 the project's potential for enhanced job creation or increased  
1123 capital investment, the demonstration of local public and  
1124 private commitment, ~~the location of the project in an enterprise~~  
1125 ~~zone,~~ the location of the project in a community development  
1126 corporation service area, the location of the project in a  
1127 county designated under s. 212.097, the unemployment rate of the  
1128 surrounding area, and the poverty rate of the community.

1129 Section 25. Effective July 1, 2011, subsection (2) and  
1130 paragraph (a) of subsection (5) of section 288.0659, Florida  
1131 Statutes, are amended to read:

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288.0659 Local Government Distressed Area Matching Grant  
Program.—

(2) As used in this section, the term:

(a) "General distress" means adverse conditions other than those of pervasive poverty and unemployment, including, but not limited to, a high incidence of crime, abandoned structures, and deteriorated infrastructure or substantial population decline.

(b)-~~(a)~~ "Local government" means a county or municipality.

(c)-~~(b)~~ "Office" means the Office of Tourism, Trade, and Economic Development.

(d) "Pervasive poverty" means that poverty is widespread as indicated by a poverty rate of:

1. At least 20 percent within each census block group having a population in the area; or

2. At least 30 percent within 50 percent of the census block groups within the area.

(e)-~~(c)~~ "Qualified business assistance" means economic incentives provided by a local government for the purpose of attracting or retaining a specific business, including, but not limited to, suspensions, waivers, or reductions of impact fees or permit fees; direct incentive payments; expenditures for onsite or offsite improvements directly benefiting a specific business; or construction or renovation of buildings for a specific business.

(f) "Unemployment" means that the area has a higher unemployment rate than the unemployment rate in the state as a whole or that there has been a significant job dislocation within the area.

(5) To qualify for a grant, the business being targeted by

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1161 a local government must create at least 15 full-time jobs, must  
1162 be new to this state, must be expanding its operations in this  
1163 state, or would otherwise leave the state absent state and local  
1164 assistance, and the local government applying for the grant must  
1165 expedite its permitting processes for the target business by  
1166 accelerating the normal review and approval timelines. In  
1167 addition to these requirements, the office shall review the  
1168 grant requests using the following evaluation criteria, with  
1169 priority given in descending order:

1170 (a) The presence and degree of pervasive poverty,  
1171 unemployment, and general distress ~~as determined pursuant to s.~~  
1172 ~~290.0058~~ in the area where the business will locate, with  
1173 priority given to locations with greater degrees of poverty,  
1174 unemployment, and general distress.

1175 Section 26. Effective July 1, 2011, paragraph (c) of  
1176 subsection (3) of section 288.095, Florida Statutes, is amended  
1177 to read:

1178 288.095 Economic Development Trust Fund.—

1179 (3)

1180 (c) By December 31 of each year, Enterprise Florida, Inc.,  
1181 shall submit a complete and detailed report to the Governor, the  
1182 President of the Senate, the Speaker of the House of  
1183 Representatives, and the director of the Office of Tourism,  
1184 Trade, and Economic Development of all applications received,  
1185 recommendations made to the Office of Tourism, Trade, and  
1186 Economic Development, final decisions issued, tax refund  
1187 agreements executed, and tax refunds paid or other payments made  
1188 under all programs funded out of the Economic Development  
1189 Incentives Account, including analyses of benefits and costs,

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types of projects supported, and employment and investment created. Enterprise Florida, Inc., shall also include a separate analysis of the impact of such tax refunds on ~~state enterprise zones designated pursuant to s. 290.0065~~, rural communities, brownfield areas, and distressed urban communities. The report must also discuss the efforts made by the Office of Tourism, Trade, and Economic Development to amend tax refund agreements to require tax refund claims to be submitted by January 31 for the net new full-time equivalent jobs in this state as of December 31 of the preceding calendar year. The report must also list the name and tax refund amount for each business that has received a tax refund under s. 288.1045 or s. 288.106 during the preceding fiscal year. The Office of Tourism, Trade, and Economic Development shall assist Enterprise Florida, Inc., in the collection of data related to business performance and incentive payments.

Section 27. Effective July 1, 2011, paragraph (b) of subsection (2) of section 288.1045, Florida Statutes, is amended to read:

288.1045 Qualified defense contractor and space flight business tax refund program.—

(2) GRANTING OF A TAX REFUND; ELIGIBLE AMOUNTS.—

(b) Upon approval by the director, a qualified applicant shall be allowed tax refund payments equal to \$3,000 times the number of jobs specified in the tax refund agreement under subparagraph (4)(a)1. or equal to \$6,000 times the number of jobs if the project is located in a rural county ~~or an enterprise zone~~. Further, a qualified applicant shall be allowed additional tax refund payments equal to \$1,000 times the number

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of jobs specified in the tax refund agreement under subparagraph (4) (a)1. if such jobs pay an annual average wage of at least 150 percent of the average private sector wage in the area or equal to \$2,000 times the number of jobs if such jobs pay an annual average wage of at least 200 percent of the average private sector wage in the area. A qualified applicant may not receive refunds of more than 25 percent of the total tax refunds provided in the tax refund agreement pursuant to subparagraph (4) (a)1. in any fiscal year, provided that no qualified applicant may receive more than \$2.5 million in tax refunds pursuant to this section in any fiscal year.

Section 28. Effective July 1, 2011, paragraph (g) of subsection (2), paragraphs (b) and (c) of subsection (3), and paragraph (b) of subsection (4) of section 288.106, Florida Statutes, are amended, and present paragraphs (h) through (u) of subsection (2) are redesignated as paragraphs (g) through (t), respectively, to read:

288.106 Tax refund program for qualified target industry businesses.—

(2) DEFINITIONS.—As used in this section:

~~(g) "Enterprise zone" means an area designated as an enterprise zone pursuant to s. 290.0065.~~

(3) TAX REFUND; ELIGIBLE AMOUNTS.—

(b)1. Upon approval by the office, a qualified target industry business shall be allowed tax refund payments equal to \$3,000 multiplied by the number of jobs specified in the tax refund agreement under subparagraph (5) (a)1., or equal to \$6,000 multiplied by the number of jobs if the project is located in a rural community ~~or an enterprise zone.~~

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1248           2. A qualified target industry business shall be allowed  
1249 additional tax refund payments equal to \$1,000 multiplied by the  
1250 number of jobs specified in the tax refund agreement under  
1251 subparagraph (5)(a)1. if such jobs pay an annual average wage of  
1252 at least 150 percent of the average private sector wage in the  
1253 area, or equal to \$2,000 multiplied by the number of jobs if  
1254 such jobs pay an annual average wage of at least 200 percent of  
1255 the average private sector wage in the area.

1256           3. A qualified target industry business shall be allowed  
1257 tax refund payments in addition to the other payments authorized  
1258 in this paragraph equal to \$1,000 multiplied by the number of  
1259 jobs specified in the tax refund agreement under subparagraph  
1260 (5)(a)1. if the local financial support is equal to that of the  
1261 state's incentive award under subparagraph 1.

1262           4. In addition to the other tax refund payments authorized  
1263 in this paragraph, a qualified target industry business shall be  
1264 allowed a tax refund payment equal to \$2,000 multiplied by the  
1265 number of jobs specified in the tax refund agreement under  
1266 subparagraph (5)(a)1. if the business:

1267           a. Falls within one of the high-impact sectors designated  
1268 under s. 288.108; or

1269           b. Increases exports of its goods through a seaport or  
1270 airport in the state by at least 10 percent in value or tonnage  
1271 in each of the years that the business receives a tax refund  
1272 under this section. For purposes of this sub-subparagraph,  
1273 seaports in the state are limited to the ports of Jacksonville,  
1274 Tampa, Port Everglades, Miami, Port Canaveral, Ft. Pierce, Palm  
1275 Beach, Port Manatee, Port St. Joe, Panama City, St. Petersburg,  
1276 Pensacola, Fernandina, and Key West.

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(c) A qualified target industry business may not receive refund payments of more than 25 percent of the total tax refunds specified in the tax refund agreement under subparagraph (5)(a)1. in any fiscal year. Further, a qualified target industry business may not receive more than \$1.5 million in refunds under this section in any single fiscal year, ~~or more than \$2.5 million in any single fiscal year if the project is located in an enterprise zone.~~ A qualified target industry business may not receive more than \$5 million in refund payments under this section in all fiscal years, ~~or more than \$7.5 million if the project is located in an enterprise zone.~~

(4) APPLICATION AND APPROVAL PROCESS.—

(b) To qualify for review by the office, the application of a target industry business must, at a minimum, establish the following to the satisfaction of the office:

1.a. The jobs proposed to be created under the application, pursuant to subparagraph (a)4., must pay an estimated annual average wage equaling at least 115 percent of the average private sector wage in the area where the business is to be located or the statewide private sector average wage. The governing board of the county where the qualified target industry business is to be located shall notify the office and Enterprise Florida, Inc., which calculation of the average private sector wage in the area must be used as the basis for the business's wage commitment. In determining the average annual wage, the office shall include only new proposed jobs, and wages for existing jobs shall be excluded from this calculation.

b. The office may waive the average wage requirement at the

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request of the local governing body recommending the project and Enterprise Florida, Inc. The office may waive the wage requirement for a project located in a brownfield area designated under s. 376.80, in a rural city, in a rural community, ~~in an enterprise zone~~, or for a manufacturing project at any location in the state if the jobs proposed to be created pay an estimated annual average wage equaling at least 100 percent of the average private sector wage in the area where the business is to be located, only if the merits of the individual project or the specific circumstances in the community in relationship to the project warrant such action. If the local governing body and Enterprise Florida, Inc., make such a recommendation, it must be transmitted in writing, and the specific justification for the waiver recommendation must be explained. If the office elects to waive the wage requirement, the waiver must be stated in writing, and the reasons for granting the waiver must be explained.

2. The target industry business's project must result in the creation of at least 10 jobs at the project and, in the case of an expansion of an existing business, must result in a net increase in employment of at least 10 percent at the business. At the request of the local governing body recommending the project and Enterprise Florida, Inc., the office may waive this requirement for a business in a rural community ~~or enterprise zone~~ if the merits of the individual project or the specific circumstances in the community in relationship to the project warrant such action. If the local governing body and Enterprise Florida, Inc., make such a request, the request must be transmitted in writing, and the specific justification for the

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request must be explained. If the office elects to grant the request, the grant must be stated in writing, and the reason for granting the request must be explained.

3. The business activity or product for the applicant's project must be within an industry identified by the office as a target industry business that contributes to the economic growth of the state and the area in which the business is located, that produces a higher standard of living for residents of this state in the new global economy, or that can be shown to make an equivalent contribution to the area's and state's economic progress.

Section 29. Effective July 1, 2011, paragraph (g) of subsection (2), subsection (4), and paragraph (l) of subsection (5) of section 288.1089, Florida Statutes, are amended, and present paragraphs (h) through (s) of subsection (2) are redesignated as paragraphs (g) through (r), respectively, to read:

288.1089 Innovation Incentive Program.—

(2) As used in this section, the term:

~~(g) "Enterprise zone" means an area designated as an enterprise zone pursuant to s. 290.0065.~~

(4) To qualify for review by the office, the applicant must, at a minimum, establish the following to the satisfaction of Enterprise Florida, Inc., and the office:

(a) The jobs created by the project must pay an estimated annual average wage equaling at least 130 percent of the average private sector wage. The office may waive this average wage requirement at the request of Enterprise Florida, Inc., for a project located in a rural area or, a brownfield area if, ~~or an~~

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~~enterprise zone,~~ when the merits of the individual project or the specific circumstances in the community in relationship to the project warrant such action. A recommendation for waiver by Enterprise Florida, Inc., must include a specific justification for the waiver and be transmitted to the office in writing. If the director elects to waive the wage requirement, the waiver must be stated in writing and the reasons for granting the waiver must be explained.

(b) A research and development project must:

1. Serve as a catalyst for an emerging or evolving technology cluster.

2. Demonstrate a plan for significant higher education collaboration.

3. Provide the state, at a minimum, a break-even return on investment within a 20-year period.

4. Be provided with a one-to-one match from the local community. The match requirement may be reduced or waived in rural areas of critical economic concern or reduced in rural areas and, brownfield areas, ~~and enterprise zones~~.

(c) An innovation business project in this state, other than a research and development project, must:

1.a. Result in the creation of at least 1,000 direct, new jobs at the business; or

b. Result in the creation of at least 500 direct, new jobs if the project is located in a rural area or, a brownfield area, ~~or an enterprise zone~~.

2. Have an activity or product that is within an industry that is designated as a target industry business under s. 288.106 or a designated sector under s. 288.108.

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1393 3.a. Have a cumulative investment of at least \$500 million  
1394 within a 5-year period; or

1395 b. Have a cumulative investment that exceeds \$250 million  
1396 within a 10-year period if the project is located in a rural  
1397 area or, brownfield area, ~~or an enterprise zone~~.

1398 4. Be provided with a one-to-one match from the local  
1399 community. The match requirement may be reduced or waived in  
1400 rural areas of critical economic concern or reduced in rural  
1401 areas or, brownfield areas, ~~and enterprise zones~~.

1402 (d) For an alternative and renewable energy project in this  
1403 state, the project must:

1404 1. Demonstrate a plan for significant collaboration with an  
1405 institution of higher education;

1406 2. Provide the state, at a minimum, a break-even return on  
1407 investment within a 20-year period;

1408 3. Include matching funds provided by the applicant or  
1409 other available sources. The match requirement may be reduced or  
1410 waived in rural areas of critical economic concern or reduced in  
1411 rural areas and, brownfield areas, ~~and enterprise zones~~;

1412 4. Be located in this state; and

1413 5. Provide at least 35 direct, new jobs that pay an  
1414 estimated annual average wage that equals at least 130 percent  
1415 of the average private sector wage.

1416 (5) Enterprise Florida, Inc., shall evaluate proposals for  
1417 all three categories of innovation incentive awards and transmit  
1418 recommendations for awards to the office. Before making its  
1419 recommendations on alternative and renewable energy projects,  
1420 Enterprise Florida, Inc., shall solicit comments and  
1421 recommendations from the Florida Energy and Climate Commission.

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For each project, the evaluation and recommendation to the office must include, but need not be limited to:

(1) Additional evaluative criteria for a research and development facility project, including:

1. A description of the extent to which the project has the potential to serve as catalyst for an emerging or evolving cluster.

2. A description of the extent to which the project has or could have a long-term collaborative research and development relationship with one or more universities or community colleges in this state.

3. A description of the existing or projected impact of the project on established clusters or targeted industry sectors.

4. A description of the project's contribution to the diversity and resiliency of the innovation economy of this state.

5. A description of the project's impact on special needs communities, including, but not limited to, rural areas and, distressed urban areas, ~~and enterprise zones~~.

Section 30. Effective July 1, 2011, paragraph (b) of subsection (2) of section 288.11621, Florida Statutes, is amended to read:

288.11621 Spring training baseball franchises.—

(2) CERTIFICATION PROCESS.—

(b) The office shall competitively evaluate applications for state funding of a facility for a spring training franchise. The total number of certifications may not exceed 10 at any time. The evaluation criteria must include, with priority given in descending order to, the following items:

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1. The anticipated effect on the economy of the local community where the spring training facility is to be built, including projections on paid attendance, local and state tax collections generated by spring training games, and direct and indirect job creation resulting from the spring training activities. Priority shall be given to applicants who can demonstrate the largest projected economic impact.

2. The amount of the local matching funds committed to a facility relative to the amount of state funding sought, with priority given to applicants that commit the largest amount of local matching funds relative to the amount of state funding sought.

3. The potential for the facility to serve multiple uses.

4. The intended use of the funds by the applicant, with priority given to the funds being used to acquire a facility, construct a new facility, or renovate an existing facility.

5. The length of time that a spring training franchise has been under an agreement to conduct spring training activities within an applicant's geographic location or jurisdiction, with priority given to applicants having agreements with the same franchise for the longest period of time.

6. The length of time that an applicant's facility has been used by one or more spring training franchises, with priority given to applicants whose facilities have been in continuous use as facilities for spring training the longest.

7. The term remaining on a lease between an applicant and a spring training franchise for a facility, with priority given to applicants having the shortest lease terms remaining.

8. The length of time that a spring training franchise

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1480 agrees to use an applicant's facility if an application is  
1481 granted under this section, with priority given to applicants  
1482 having agreements for the longest future use.

1483 9. The net increase of total active recreation space owned  
1484 by the applicant after an acquisition of land for the facility,  
1485 with priority given to applicants having the largest percentage  
1486 increase of total active recreation space that will be available  
1487 for public use.

1488 10. The location of the facility in a brownfield, ~~an~~  
1489 ~~enterprise zone~~, a community redevelopment area, or other area  
1490 of targeted development or revitalization included in an urban  
1491 infill redevelopment plan, with priority given to applicants  
1492 having facilities located in these areas.

1493 Section 31. Effective July 1, 2011, paragraph (c) of  
1494 subsection (5) of section 288.1175, Florida Statutes, is amended  
1495 to read:

1496 288.1175 Agriculture education and promotion facility.—

1497 (5) The department shall competitively evaluate  
1498 applications for funding of an agriculture education and  
1499 promotion facility. If the number of applicants exceeds three,  
1500 the department shall rank the applications based upon criteria  
1501 developed by the department, with priority given in descending  
1502 order to the following items:

1503 (c) The location of the facility in a brownfield site as  
1504 defined in s. 376.79(3), ~~a rural enterprise zone as defined in~~  
1505 ~~s. 290.004(6)~~, an agriculturally depressed area as defined in s.  
1506 570.242(1), a redevelopment area established pursuant to s.  
1507 373.461(5)(g), or a county that has lost its agricultural land  
1508 to environmental restoration projects.

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Section 32. Effective July 1, 2011, subsection (2) and paragraph (j) of subsection (3) of section 288.99, Florida Statutes, are amended to read:

288.99 Certified Capital Company Act.—

(2) PURPOSE.—The primary purpose of this act is to stimulate a substantial increase in venture capital investments in this state by providing an incentive for insurance companies to invest in certified capital companies in this state which, in turn, will make investments in new businesses or in expanding businesses, including minority-owned or minority-operated businesses and businesses located in a designated Front Porch community, ~~enterprise zone~~, urban high-crime area, rural job tax credit county, or nationally recognized historic district. The increase in investment capital flowing into new or expanding businesses is intended to contribute to employment growth, create jobs which exceed the average wage for the county in which the jobs are created, and expand or diversify the economic base of this state.

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

(j) "Qualified business" means the Digital Divide Trust Fund established under the State of Florida Technology Office or a business that meets the following conditions as evidenced by documentation required by commission rule:

1. The business is headquartered in this state and its principal business operations are located in this state or at least 75 percent of the employees are employed in the state.

2. At the time a certified capital company makes an initial investment in a business, the business would qualify for investment under 13 C.F.R. s. 121.301(c), which is involved in

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1538 manufacturing, processing or assembling products, conducting  
1539 research and development, or providing services.

1540 3. At the time a certified capital company makes an initial  
1541 investment in a business, the business certifies in an affidavit  
1542 that:

1543 a. The business is unable to obtain conventional financing,  
1544 which means that the business has failed in an attempt to obtain  
1545 funding for a loan from a bank or other commercial lender or  
1546 that the business cannot reasonably be expected to qualify for  
1547 such financing under the standards of commercial lending;

1548 b. The business plan for the business projects that the  
1549 business is reasonably expected to achieve in excess of \$25  
1550 million in sales revenue within 5 years after the initial  
1551 investment, or the business is located in a designated Front  
1552 Porch community, ~~enterprise zone~~, urban high crime area, rural  
1553 job tax credit county, or nationally recognized historic  
1554 district;

1555 c. The business will maintain its headquarters in this  
1556 state for the next 10 years and any new manufacturing facility  
1557 financed by a qualified investment will remain in this state for  
1558 the next 10 years, or the business is located in a designated  
1559 Front Porch community, ~~enterprise zone~~, urban high crime area,  
1560 rural job tax credit county, or nationally recognized historic  
1561 district; and

1562 d. The business has fewer than 200 employees and at least  
1563 75 percent of the employees are employed in this state. For  
1564 purposes of this subsection, the term also includes the Florida  
1565 Black Business Investment Board, any entity majority owned by  
1566 the Florida Black Business Investment Board, or any entity in

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1567 which the Florida Black Business Investment Board holds a  
1568 majority voting interest on the board of directors.

1569 4. The term does not include:

1570 a. Any business predominantly engaged in retail sales, real  
1571 estate development, insurance, banking, lending, or oil and gas  
1572 exploration.

1573 b. Any business predominantly engaged in professional  
1574 services provided by accountants, lawyers, or physicians.

1575 c. Any company that has no historical revenues and either  
1576 has no specific business plan or purpose or has indicated that  
1577 its business plan is solely to engage in a merger or acquisition  
1578 with any unidentified company or other entity.

1579 d. Any company that has a strategic plan to grow through  
1580 the acquisition of firms with substantially similar business  
1581 which would result in the planned net loss of Florida-based jobs  
1582 over a 12-month period after the acquisition as determined by  
1583 the office.

1584 Section 33. Effective July 1, 2011, paragraph (b) of  
1585 subsection (1) of section 376.84, Florida Statutes, is amended,  
1586 and present paragraphs (c) through (l) of that subsection are  
1587 redesignated as paragraphs (b) through (k), respectively, to  
1588 read:

1589 376.84 Brownfield redevelopment economic incentives.—It is  
1590 the intent of the Legislature that brownfield redevelopment  
1591 activities be viewed as opportunities to significantly improve  
1592 the utilization, general condition, and appearance of these  
1593 sites. Different standards than those in place for new  
1594 development, as allowed under current state and local laws,  
1595 should be used to the fullest extent to encourage the

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1596 redevelopment of a brownfield. State and local governments are  
1597 encouraged to offer redevelopment incentives for this purpose,  
1598 as an ongoing public investment in infrastructure and services,  
1599 to help eliminate the public health and environmental hazards,  
1600 and to promote the creation of jobs in these areas. Such  
1601 incentives may include financial, regulatory, and technical  
1602 assistance to persons and businesses involved in the  
1603 redevelopment of the brownfield pursuant to this act.

1604 (1) Financial incentives and local incentives for  
1605 redevelopment may include, but not be limited to:

1606 ~~(b) Enterprise zone tax exemptions for businesses pursuant~~  
1607 ~~to chapters 196 and 290.~~

1608 Section 34. Effective July 1, 2011, paragraph (a) of  
1609 subsection (3) of section 403.973, Florida Statutes, is amended  
1610 to read:

1611 403.973 Expedited permitting; amendments to comprehensive  
1612 plans.—

1613 (3)(a) The secretary shall direct the creation of regional  
1614 permit action teams for the purpose of expediting review of  
1615 permit applications and local comprehensive plan amendments  
1616 submitted by:

- 1617 1. Businesses creating at least 50 jobs; or
- 1618 2. Businesses creating at least 25 jobs ~~if the project is~~  
1619 ~~located in an enterprise zone, or~~ in a county having a  
1620 population of fewer than 75,000 or in a county having a  
1621 population of fewer than 125,000 which is contiguous to a county  
1622 having a population of fewer than 75,000, as determined by the  
1623 most recent decennial census, residing in incorporated and  
1624 unincorporated areas of the county.

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Section 35. Effective July 1, 2011, subsection (6) of section 624.509, Florida Statutes, is amended to read:

624.509 Premium tax; rate and computation.—

(6)~~(a)~~ The total of the credit granted for the taxes paid by the insurer under chapters 220 and 221 and the credit granted by subsection (5) shall not exceed 65 percent of the tax due under subsection (1) after deducting therefrom the taxes paid by the insurer under ss. 175.101 and 185.08 and any assessments pursuant to s. 440.51.

~~(b) To the extent that any credits granted by subsection (5) remain as a result of the limitation set forth in paragraph (a), such excess credits related to salaries and wages of employees whose place of employment is located within an enterprise zone created pursuant to chapter 290 may be transferred, in an aggregate amount not to exceed 25 percent of such excess salary credits, to any insurer that is a member of an affiliated group of corporations, as defined in sub-paragraph (5)(b)4.a., that includes the original insurer qualifying for the credits under subsection (5). The amount of such excess credits to be transferred shall be calculated by multiplying the amount of such excess credits by a fraction, the numerator of which is the sum of the salaries qualifying for the credit allowed by subsection (5) of employees whose place of employment is located in an enterprise zone and the denominator of which is the sum of the salaries qualifying for the credit allowed by subsection (5). Any such transferred credits shall be subject to the same provisions and limitations set forth within part IV of this chapter. The provisions of this paragraph do not apply to an affiliated group of corporations that participate in~~

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~~a common paymaster arrangement as defined in s. 443.1216.~~

Section 36. Effective July 1, 2011, subsection (1) of section 624.5091, Florida Statutes, is amended to read:

624.5091 Retaliatory provision, insurers.—

(1)~~(a)~~ When by or pursuant to the laws of any other state or foreign country any taxes, licenses, and other fees, in the aggregate, and any fines, penalties, deposit requirements, or other material obligations, prohibitions, or restrictions are or would be imposed upon Florida insurers or upon the agents or representatives of such insurers, which are in excess of such taxes, licenses, and other fees, in the aggregate, or which are in excess of the fines, penalties, deposit requirements, or other obligations, prohibitions, or restrictions directly imposed upon similar insurers, or upon the agents or representatives of such insurers, of such other state or country under the statutes of this state, so long as such laws of such other state or country continue in force or are so applied, the same taxes, licenses, and other fees, in the aggregate, or fines, penalties, deposit requirements, or other material obligations, prohibitions, or restrictions of whatever kind shall be imposed by the Department of Revenue upon the insurers, or upon the agents or representatives of such insurers, of such other state or country doing business or seeking to do business in this state. In determining the taxes to be imposed under this section, 80 percent and a portion of the remaining 20 percent as provided in paragraph (b) of the credit provided by s. 624.509(5), as limited by s. 624.509(6) and further determined by s. 624.509(7), shall not be taken into consideration.

~~(b) As used in this subsection, the term "portion of the~~

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remaining 20 percent" shall be calculated by multiplying the remaining 20 percent by a fraction, the numerator of which is the sum of the salaries qualifying for the credit allowed by s. 624.509(5) of employees whose place of employment is located in an enterprise zone created pursuant to chapter 290 and the denominator of which is the sum of the salaries qualifying for the credit allowed by s. 624.509(5).

Section 37. Effective July 1, 2011, paragraph (c) of subsection (1) and paragraphs (c) and (d) of subsection (2) of section 624.5105, Florida Statutes, are amended to read:

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

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

(c) The total amount of tax credit which may be granted for all programs approved under this section and s. 212.08(5)(p) ~~ss. 212.08(5)(p) and 220.183~~ is \$10.5 million annually for projects that provide homeownership opportunities for low-income or very-low-income households as defined in s. 420.9071(19) and (28) and \$3.5 million annually for all other projects.

(2) ELIGIBILITY REQUIREMENTS.—

(c) The project must be undertaken by an "eligible sponsor," ~~as defined in s. 220.183(2)(c).~~ In no event shall a contributing insurer have a financial interest in the eligible sponsor.

(d) The project shall be located in an area designated as ~~an enterprise zone or~~ a Front Porch Community pursuant to s. 20.18(6). Any project designed to construct or rehabilitate housing for low-income or very-low-income households as defined

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in s. 420.9071(19) and (28) is exempt from the area requirement of this paragraph.

Section 38. Section 163.521, Florida Statutes, is amended to read:

163.521 Neighborhood improvement district inside enterprise zone; funding.—The local governing body of any municipality or county in which the boundaries of an enterprise zone include a neighborhood improvement district in whole or in part, prior to October 1 of each year, may request the Department of Legal Affairs to submit within its budget request to the Legislature provisions to fund capital improvements. A request may be made for 100 percent of the capital improvement costs for 25 percent of the area of the enterprise zone which overlaps the district. The local governing body may also request a 100-percent matching grant for capital improvement costs for the remaining 75 percent of the area of the enterprise zone which overlaps the district. Local governments must demonstrate the capacity to implement the project within 2 years after the date of the appropriation. Funds appropriated under this provision may not be expended until after completion and approval of the safe neighborhood improvement plan pursuant to ss. 163.516 and 163.519(11). Capital improvements contained within the request submitted by the local governing body must be specifically related to crime prevention through community policing innovations, environmental design, environmental security, and defensible space and must be reviewed by the department for compliance with the principles of crime prevention through community policing innovations, environmental design, environmental security, and defensible space. The department shall rank order all requests received for

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capital improvements funding based on the necessity of the improvements to the overall implementation of the safe neighborhood plan; the degree to which the improvements help the plan achieve crime prevention through community policing innovations, environmental design, environmental security, and defensible space objectives; the effect of the improvements on residents of low or moderate income; and the fiscal inability of local government to perform the improvements without state assistance. This section expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

Section 39. Effective July 1, 2011, subsection (3) of section 377.809, Florida Statutes, is amended, and present subsection (4) is renumbered as subsection (3), to read:

377.809 Energy Economic Zone Pilot Program.—

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

Section 40. Effective July 1, 2011, section 196.095, Florida Statutes, is repealed.

Section 41. Effective July 1, 2011, section 196.1996, Florida Statutes, is repealed.

Section 42. Effective July 1, 2011, section 290.06561,

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1770 Florida Statutes, is repealed.

1771 Section 43. Effective July 1, 2011, section 379.2353,  
1772 Florida Statutes, is repealed.

1773 Section 44. The repeal of the Florida Enterprise Zone Act,  
1774 ss. 290.001-290.016, Florida Statutes, does not affect the  
1775 availability of any tax credit or tax refund under s.  
1776 212.08(5)(g), (h), or (p), s. 212.08(15), s. 212.096, s.  
1777 220.181, s. 220.182, s. 220.183, or s. 624.5105, Florida  
1778 Statutes, for which a business has qualified before July 1,  
1779 2011, or any carryforward or transfer of any unused credit  
1780 amount.

1781 Section 45. Except as otherwise expressly provided in this  
1782 act, this act shall take effect upon becoming a law.