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## **Finance & Tax Council**

**Thursday, March 25, 2010**

**1:00 PM**

**404 HOB**

**Action Packet**

**Larry Cretul  
Speaker**

**Ellyn Setnor Bogdanoff  
Chair**

# COUNCIL MEETING REPORT

## Finance & Tax Council

3/25/2010 1:00:00PM

**Location:** 404 HOB

### Summary:

#### Finance & Tax Council

*Thursday March 25, 2010 01:00 pm*

CS/HB 173	Favorable	Yeas: 11	Nays: 0
HJR 655	Favorable With Council Substitute	Yeas: 15	Nays: 1
CS/HB 697	Favorable With Council Substitute	Yeas: 14	Nays: 0
HB 711	Favorable	Yeas: 14	Nays: 0
CS/HB 913	Favorable With Council Substitute	Yeas: 11	Nays: 0
CS/CS/HB 927	Favorable	Yeas: 11	Nays: 0
CS/HB 965	Favorable With Council Substitute	Yeas: 16	Nays: 0
CS/HB 983	Favorable With Council Substitute	Yeas: 16	Nays: 0
HB 1121	Favorable	Yeas: 12	Nays: 0
CS/HB 1169	Favorable With Council Substitute	Yeas: 11	Nays: 0
HB 1197	Favorable With Council Substitute	Yeas: 14	Nays: 0
CS/HB 1241	Favorable With Council Substitute	Yeas: 14	Nays: 0
HB 1443	Favorable With Council Substitute	Yeas: 13	Nays: 0
CS/HB 1547	Favorable	Yeas: 11	Nays: 0
PCB FTC 10-07	Favorable	Yeas: 10	Nays: 0
PCB FTC 10-11	Favorable With Amendments (3)	Yeas: 11	Nays: 0
PCB FTC 10-12	Favorable	Yeas: 14	Nays: 0
PCS for HB 1009	Favorable With Amendments (1)	Yeas: 12	Nays: 2
PCSMB for HB 483 & HB 469	Favorable	Yeas: 14	Nays: 0

Committee meeting was reported out: Thursday, March 25, 2010 7:48:54PM

# COUNCIL MEETING REPORT

## Finance & Tax Council

3/25/2010 1:00:00PM

Location: 404 HOB

### Attendance:

	<i>Present</i>	<i>Absent</i>	<i>Excused</i>
Ellyn Setnor Bogdanoff (Chair)	X		
Joseph Abruzzo	X		
Gary Aubuchon	X		
Mackenson Bernard	X		
Chris Dorworth	X		
Keith Fitzgerald	X		
Erik Fresen	X		
Doug Holder	X		
Kurt Kelly	X		
H. Marlene O'Toole	X		
Ron Schultz	X		
William Snyder	X		
Perry Thurston	X		
John Tobia	X		
James Waldman	X		
Michael Weinstein	X		
<b>Totals:</b>	<b>16</b>	<b>0</b>	<b>0</b>

Committee meeting was reported out: Thursday, March 25, 2010 7:48:54PM

# COUNCIL MEETING REPORT

## Finance & Tax Council

3/25/2010 1:00:00PM

Location: 404 HOB

CS/HB 173 : Tax on Sales, Use, and Other Transactions

Favorable

	<i>Yea</i>	<i>Nay</i>	<i>No Vote</i>	<i>Absentee Yea</i>	<i>Absentee Nay</i>
Joseph Abruzzo			X		
Gary Aubuchon	X				
Mackenson Bernard	X				
Chris Dorworth			X		
Keith Fitzgerald	X				
Erik Fresen			X		
Doug Holder				X	
Kurt Kelly			X		
H. Marlene O'Toole	X				
Ron Schultz	X				
William Snyder	X				
Perry Thurston	X				
John Tobia	X				
James Waldman	X				
Michael Weinstein	X				
Ellyn Setnor Bogdanoff (Chair)	X				
	<b>Total Yeas: 11</b>	<b>Total Nays: 0</b>			

Committee meeting was reported out: Thursday, March 25, 2010 7:48:54PM

# COUNCIL MEETING REPORT

## Finance & Tax Council

3/25/2010 1:00:00PM

Location: 404 HOB

HJR 655 : Nonhomestead Property Assessment Limit; Additional Homestead Exemption

Favorable With Council Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Gary Aubuchon	X				
Mackenson Bernard	X				
Chris Dorworth	X				
Keith Fitzgerald	X				
Erik Fresen	X				
Doug Holder	X				
Kurt Kelly	X				
H. Marlene O'Toole	X				
Ron Schultz	X				
William Snyder	X				
Perry Thurston	X				
John Tobia	X				
James Waldman		X			
Michael Weinstein	X				
Ellyn Setnor Bogdanoff (Chair)	X				
	<b>Total Yeas: 15</b>	<b>Total Nays: 1</b>			

### Appearances:

Property Tax Reform  
Trey Price (Lobbyist) - Proponent  
Florida Realtors  
200 South Monroe Street  
Tallahassee FL 32301  
Phone: (850) 224-1400

Committee meeting was reported out: Thursday, March 25, 2010 7:48:54PM

COUNCIL/COMMITTEE AMENDMENT

Bill No. HJR 655 (2010)

Amendment No. 1

COUNCIL/COMMITTEE ACTION

ADOPTED	<input type="checkbox"/>	(Y/N)
ADOPTED AS AMENDED	<input type="checkbox"/>	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	<input type="checkbox"/>	(Y/N)
WITHDRAWN	<input type="checkbox"/>	(Y/N)
OTHER	<input type="checkbox"/>	

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1 Council/Committee hearing bill: Finance & Tax  
2 Representative(s) Domino offered the following:

3

4 **Amendment**

5 Remove line 281 and insert:

6 1 of the year the homestead is established for all levies other  
7 than school district levies. The additional

COUNCIL/COMMITTEE AMENDMENT

Bill No. HJR 655 (2010)

Amendment No. 2

COUNCIL/COMMITTEE ACTION

ADOPTED	<input type="checkbox"/>	(Y/N)
ADOPTED AS AMENDED	<input type="checkbox"/>	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	<input type="checkbox"/>	(Y/N)
WITHDRAWN	<input type="checkbox"/>	(Y/N)
OTHER	<input type="checkbox"/>	

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1 Council/Committee hearing bill: Finance & Tax  
2 Representative(s) Domino offered the following:

3

4 **Amendment**

5 Remove line 284 and insert:

6 additional exemption shall not exceed \$200,000 and shall be

COUNCIL/COMMITTEE AMENDMENT

Bill No. SB 326 (2010)

Amendment No. 3

COUNCIL/COMMITTEE ACTION

ADOPTED	<input type="checkbox"/>	(Y/N)
ADOPTED AS AMENDED	<input type="checkbox"/>	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	<input type="checkbox"/>	(Y/N)
WITHDRAWN	<input type="checkbox"/>	(Y/N)
OTHER	<input type="checkbox"/>	

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1 Council/Committee hearing bill: Finance & Tax  
2 Representative(s) Domino offered the following:

3

4 **Amendment**

5 Remove line 326 and insert:

6 the first year, limited to \$200,000 ~~\$500,000~~; applies the  
7 additional



# COUNCIL MEETING REPORT

## Finance & Tax Council

3/25/2010 1:00:00PM

Location: 404 HOB

CS/HB 697 : Entertainment Industry Economic Development

Favorable With Council Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Gary Aubuchon	X				
Mackenson Bernard	X				
Chris Dorworth	X				
Keith Fitzgerald	X				
Erik Fresen	X				
Doug Holder	X				
Kurt Kelly	X				
H. Marlene O'Toole	X				
Ron Schultz			X		
William Snyder	X				
Perry Thurston	X				
John Tobia	X				
James Waldman	X				
Michael Weinstein			X		
Ellyn Setnor Bogdanoff (Chair)	X				
<b>Total Yeas: 14</b>		<b>Total Nays: 0</b>			

### Appearances:

Film & Digital Media Incentive

Paul Sirmons - Proponent

Possibility Pictures

145 Gentle Breeze Drive

Minneola FL 34715

Phone: (407) 230-5397

Film Jobs

Chris Ranung - Proponent

IATSE Local 477

403 Shamrock Road

St. Augustine FL 32086

Phone: (904) 806-6369

Committee meeting was reported out: Thursday, March 25, 2010 7:48:54PM

Amendment No. 1

COUNCIL/COMMITTEE ACTION

ADOPTED	—	(Y/N)
ADOPTED AS AMENDED	—	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	—	(Y/N)
WITHDRAWN	—	(Y/N)
OTHER	_____	

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1 Council/Committee hearing bill: Finance and Tax  
2 Representative(s) Precourt, Ambler, and Carroll offered the  
3 following:

**Amendment (with title amendment)**

Remove everything after the enacting clause and insert:

Section 1. Section 288.1254, Florida Statutes, is amended  
to read:

(Substantial rewording of section. See  
s. 288.1254, F.S., for present text.)

288.1254 Entertainment industry financial incentive  
program.—

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

(a) "Certified production" means a qualified production  
that has tax credits allocated to it by the Office of Tourism,  
Trade, and Economic Development based on the production's  
estimated qualified expenditures, up to the production's maximum  
certified amount of tax credits, by the Office of Tourism,  
Trade, and Economic Development. The term does not include a

Amendment No. 1

20 production if its first day of principal photography or project  
21 start date in this state occurs before the production is  
22 certified by the Office of Tourism, Trade, and Economic  
23 Development, unless the production spans more than one fiscal  
24 year, was a certified production on its first day of principal  
25 photography or project start date in this state, and submits an  
26 application for continuing the same production the subsequent  
27 year.

28 (b) "Digital media project" means a production of  
29 interactive entertainment that is produced for distribution in  
30 commercial or educational markets. The term includes a video  
31 game or production intended for Internet or wireless  
32 distribution. The term does not include a production deemed by  
33 the Office of Film and Entertainment to contain obscene content  
34 as defined in s. 847.001(10).

35 (c) "High-impact television series" means a production  
36 created to run multiple production seasons and having an  
37 estimated order of at least seven episodes per season and  
38 qualified expenditures of at least \$625,000 per episode.

39 (d) "Off-season certified production" means a feature film  
40 film, independent film, or television series or pilot, which  
41 films 75 percent or more of its principal photography days from  
42 June 1 through November 30.

43 (e) "Principal photography" means the filming of major or  
44 significant components of the qualified production which involve  
45 lead actors.

46 (f) "Production" means a theatrical or direct-to-video  
47 motion picture; a made-for-television motion picture; visual

Amendment No. 1

48 effects or digital animation sequences produced in conjunction  
49 with a motion picture; a commercial; a music video; an  
50 industrial or educational film; an infomercial; a documentary  
51 film; a television pilot program; a presentation for a  
52 television pilot program; a television series, including, but  
53 not limited to, a drama, a reality show, a comedy, a soap opera,  
54 a telenovela, a game show, an awards show, or a miniseries  
55 production; or a digital media project by the entertainment  
56 industry. One season of a television series is considered one  
57 production. The term does not include a weather or market  
58 program; a sporting event; a sports show; a gala; a production  
59 that solicits funds; a home shopping program; a political  
60 program; a political documentary; political advertising; a  
61 gambling-related project or production; a concert production; or  
62 a local, regional, or Internet-distributed-only news show,  
63 current-events show, pornographic production, or current-affairs  
64 show. A production may be produced on or by film, tape, or  
65 otherwise by means of a motion picture camera; electronic camera  
66 or device; tape device; computer; any combination of the  
67 foregoing; or any other means, method, or device now used or  
68 later adopted.

69 (g) "Production expenditures" means the costs of tangible  
70 and intangible property used for, and services performed  
71 primarily and customarily in, production, including  
72 preproduction and postproduction, but excluding costs for  
73 development, marketing, and distribution. The term includes, but  
74 is not limited to:

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75 1. Wages, salaries, or other compensation paid to legal  
76 residents of this state, including amounts paid through payroll  
77 service companies, for technical and production crews,  
78 directors, producers, and performers.

79 2. Expenditures for sound stages, backlots, production  
80 editing, digital effects, sound recordings, sets, and set  
81 construction.

82 3. Expenditures for rental equipment, including, but not  
83 limited to, cameras and grip or electrical equipment.

84 4. Up to \$300,000 of the costs of newly purchased computer  
85 software and hardware unique to the project, including servers,  
86 data processing, and visualization technologies, which are  
87 located in and used exclusively in the state for the production  
88 of digital media.

89 5. Expenditures for meals, travel, and accommodations.

90 (h) "Qualified expenditures" means production expenditures  
91 incurred in this state by a qualified production for:

92 1. Goods purchased or leased from, or services, including,  
93 but not limited to, insurance costs and bonding, payroll  
94 services, and legal fees, which are provided by, a vendor or  
95 supplier in this state that is registered with the Department of  
96 State or the Department of Revenue and has a physical location  
97 with at least one legal Florida resident employed at that  
98 location.

99 2. Payments to legal residents of this state in the form  
100 of salary, wages, or other compensation up to a maximum of  
101 \$650,000 per resident unless otherwise specified in subsection  
102 (4).

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103  
104 For a qualified production involving an event, such as an awards  
105 show, the term does not include expenditures solely associated  
106 with the event itself and not directly required by the  
107 production. The term does not include expenditures incurred  
108 before certification, with the exception of those incurred for a  
109 commercial, a music video, or the pickup of additional episodes  
110 of a high-impact television series within a single season.

111 (i) "Qualified production" means a production in this  
112 state meeting the requirements of this section. The term does  
113 not include a production:

114 1. In which, for the first 2 years of the incentive  
115 program, less than 50 percent, and thereafter, less than 60  
116 percent, of the positions that make up its production cast and  
117 below-the-line production crew, or, in the case of digital media  
118 projects, less than 75 percent of such positions, are filled by  
119 legal residents of this state, whose residency is demonstrated  
120 by a valid Florida driver's license or other state-issued  
121 identification confirming residency, or students enrolled full-  
122 time in a film-and-entertainment-related course of study at an  
123 institution of higher education in this state; or

124 2. That is deemed by the Office of Film and Entertainment  
125 to contain obscene content as defined in s. 847.001(10).

126 (j) "Qualified production company" means a corporation,  
127 limited liability company, partnership, or other legal entity  
128 engaged in one or more productions in this state.

129 (2) CREATION AND PURPOSE OF PROGRAM.—The entertainment  
130 industry financial incentive program is created within the

Amendment No. 1

131 | Office of Film and Entertainment. The purpose of this program is  
132 | to encourage the use of this state as a site for filming, for  
133 | the digital production of films, and to develop and sustain the  
134 | workforce and infrastructure for film, digital media, and  
135 | entertainment production.

136 | (3) APPLICATION PROCEDURE; APPROVAL PROCESS.-

137 | (a) Program application.-A qualified production company  
138 | producing a qualified production in this state may submit a  
139 | program application to the Office of Film and Entertainment for  
140 | the purpose of determining qualification for an award of tax  
141 | credits authorized by this section no earlier than 180 days  
142 | before the first date that production expenditures are incurred  
143 | in this state. The applicant shall provide the Office of Film  
144 | and Entertainment with information required to determine whether  
145 | the production is a qualified production and to determine the  
146 | qualified expenditures and other information necessary for the  
147 | office to determine eligibility for the tax credit.

148 | (b) Required documentation.-The Office of Film and  
149 | Entertainment shall develop an application form for qualifying  
150 | an applicant as a qualified production. The form must include,  
151 | but need not be limited to, production-related information  
152 | concerning employment of residents in this state, a detailed  
153 | budget of planned qualified expenditures, and the applicant's  
154 | signed affirmation that the information on the form has been  
155 | verified and is correct. The Office of Film and Entertainment  
156 | and local film commissions shall distribute the form.

157 | (c) Application process.-The Office of Film and  
158 | Entertainment shall establish a process by which an application

Amendment No. 1

159 is accepted and reviewed and by which tax credit eligibility and  
160 award amount are determined. The Office of Film and  
161 Entertainment may request assistance from a duly appointed local  
162 film commission in determining compliance with this section.

163 (d) Certification.—The Office of Film and Entertainment  
164 shall review the application within 15 business days after  
165 receipt. Upon its determination that the application contains  
166 all the information required by this subsection and meets the  
167 criteria set out in this section, the Office of Film and  
168 Entertainment shall qualify the applicant and recommend to the  
169 Office of Tourism, Trade, and Economic Development that the  
170 applicant be certified for the maximum tax credit award amount.  
171 Within 5 business days after receipt of the recommendation, the  
172 Office of Tourism, Trade, and Economic Development shall reject  
173 the recommendation or certify the maximum recommended tax credit  
174 award, if any, to the applicant and to the executive director of  
175 the Department of Revenue.

176 (e) Grounds for denial.—The Office of Film and  
177 Entertainment shall deny an application if it determines that  
178 the application is not complete or the production or application  
179 does not meet the requirements of this section.

180 (f) Verification of actual qualified expenditures.—

181 1. The Office of Film and Entertainment shall develop a  
182 process to verify the actual qualified expenditures of a  
183 certified production. The process must require:

184 a. A certified production to submit, in a timely manner  
185 after production ends in this state and after making all of its  
186 qualified expenditures in this state, data substantiating each



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187 qualified expenditure to an independent certified public  
188 accountant licensed in this state;

189 b. Such accountant to conduct a compliance audit, at the  
190 certified production's expense, to substantiate each qualified  
191 expenditure and submit the results as a report, along with the  
192 required substantiating data, to the Office of Film and  
193 Entertainment; and

194 c. The Office of Film and Entertainment to review the  
195 accountant's submittal and report to the Office of Tourism,  
196 Trade, and Economic Development the final verified amount of  
197 actual qualified expenditures made by the certified production.

198 2. The Office of Tourism, Trade, and Economic Development  
199 shall determine and approve the final tax credit award amount to  
200 each certified applicant based on the final verified amount of  
201 actual qualified expenditures and shall notify the executive  
202 director of the Department of Revenue in writing that the  
203 certified production has met the requirements of the incentive  
204 program and of the final amount of the tax credit award. The  
205 final tax credit award amount may not exceed the maximum tax  
206 credit award amount certified under paragraph (d).

207 (g) Promoting Florida.—The Office of Film and  
208 Entertainment shall ensure that, as a condition of receiving a  
209 tax credit under this section, marketing materials promoting  
210 this state as a tourist destination or film and entertainment  
211 production destination are included, when appropriate, at no  
212 cost to the state, which must, at a minimum, include placement  
213 of a "Filmed in Florida" or "Produced in Florida" logo in the  
214 end credits. A 30 second Visit Florida promotional video will be

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215 included on all optical disk formats of the film unless such  
216 placement is prohibited by licensing or other contractual  
217 obligations. The 30 second spot will be approved and provided by  
218 Visit Florida in consultation with the Commissioner of Film and  
219 Entertainment. The placement of a "Filmed in Florida" or  
220 "Produced in Florida" logo on all packaging material and hard  
221 media is also required, unless such placement is prohibited by  
222 licensing or other contractual obligations. The size and  
223 placement of such logo shall be commensurate to other logos  
224 used. If no logos are used, the statement "Filmed in Florida  
225 using Florida's Entertainment Industry Financial Incentive," or  
226 a similar statement approved by the Office of Film and  
227 Entertainment, shall be used. The Office of Film and  
228 Entertainment shall provide a logo and supply it for the  
229 purposes specified in this paragraph.

230 (4) TAX CREDIT ELIGIBILITY; TAX CREDIT AWARDS; QUEUES;  
231 ELECTION AND DISTRIBUTION; CARRYFORWARD; CONSOLIDATED RETURNS;  
232 PARTNERSHIP AND NONCORPORATE DISTRIBUTIONS; MERGERS AND  
233 ACQUISITIONS.-

234 (a) Priority for tax credit award.-The priority of a  
235 qualified production for tax credit awards must be determined on  
236 a first-come, first-served basis within its appropriate queue.  
237 Each qualified production must be placed into the appropriate  
238 queue and is subject to the requirements of that queue.

239 (b) Tax credit eligibility.-

240 1. General production queue.-Ninety-four percent of tax  
241 credits authorized in any state fiscal year must be dedicated to  
242 the general production queue. The general production queue

Amendment No. 1

243 consists of all qualified productions other than those eligible  
244 for the commercial and music video queue or the independent  
245 production queue. A qualified production that demonstrates a  
246 minimum of \$625,000 in qualified expenditures is eligible for  
247 tax credits equal to 20 percent of its actual qualified  
248 expenditures, up to a maximum of \$8 million. A qualified  
249 production that incurs qualified expenditures during multiple  
250 state fiscal years may combine those expenditures to satisfy the  
251 \$625,000 minimum threshold.

252 a. An off-season certified production that is a feature  
253 film, independent film, or television series or pilot is  
254 eligible for an additional 5-percent tax credit on actual  
255 qualified expenditures. An off-season certified production that  
256 does not complete 75 percent of principal photography due to a  
257 disruption caused by a hurricane or tropical storm may not be  
258 disqualified from eligibility for the additional 5-percent  
259 credit as a result of the disruption.

260 b. A qualified high-impact television series shall be  
261 allowed first position in this queue for tax credit awards not  
262 yet certified.

263 2. Commercial and music video queue.—Three percent of tax  
264 credits authorized in any state fiscal year must be dedicated to  
265 the commercial and music video queue. A qualified production  
266 company that produces national or regional commercials or music  
267 videos may be eligible for a tax credit award if it demonstrates  
268 a minimum of \$100,000 in qualified expenditures per national or  
269 regional commercial or music video and exceeds a combined  
270 threshold of \$500,000 after combining actual qualified

COUNCIL/COMMITTEE AMENDMENT

Bill No. CS/HB 697 (2010)

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271 expenditures from qualified commercials and music videos during  
272 a single state fiscal year. After a qualified production company  
273 that produces commercials, music videos, or both reaches the  
274 threshold of \$500,000, it is eligible to apply for certification  
275 for a tax credit award. The maximum credit award shall be equal  
276 to 20 percent of its actual qualified expenditures up to a  
277 maximum of \$500,000. If there is a surplus at the end of a  
278 fiscal year after the Office of Film and Entertainment certifies  
279 and determines the tax credits for all qualified commercial and  
280 video projects, such surplus tax credits shall be carried  
281 forward to the following fiscal year and be available to any  
282 eligible qualified productions under the general production  
283 queue.

284 3. Emerging media production queue.—Three percent of tax  
285 credits authorized in any state fiscal year must be dedicated to  
286 the independent and emerging media production queue. This queue  
287 is intended to encourage Florida independent film and emerging  
288 media production as defined in (1)(f). Any qualified production  
289 as defined in (1)(i), excluding commercials, infomercials, and  
290 music videos, that demonstrates a minimum of \$100,000, but not  
291 more than \$625,000, in total qualified expenditures is eligible  
292 for tax credits equal to 20 percent of its actual qualified  
293 expenditures. If there is a surplus at the end of the fiscal  
294 year after the Office of Film and Entertainment certifies and  
295 determines the tax credits for all qualified independent and  
296 emerging media production projects, such surplus tax credits  
297 shall rollover into the new fiscal year and be available to any

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298 eligible qualified productions under the general production  
299 queue.

300 4. Family-friendly productions.—A certified theatrical or  
301 direct-to-video motion picture production or video game  
302 determined by the Commissioner of Film and Entertainment, with  
303 the advice of the Florida Film and Entertainment Advisory  
304 Council, to be family-friendly, based on the review of the  
305 script and the review of the final release version, is eligible  
306 for an additional tax credit equal to 5 percent of its actual  
307 qualified expenditures. Family-friendly productions are those  
308 that have cross-generational appeal; would be considered  
309 suitable for viewing by children age 5 or older; contains  
310 nothing in theme, language, nudity, sex, violence, or other  
311 matters that would offend parents whose 5 year old views the  
312 motion picture or game; are appropriate in theme, content, and  
313 language for a broad family audience; embody a responsible  
314 resolution of issues; and do not exhibit or imply any act of  
315 smoking, sex, nudity, gratuitous violence, or vulgar or profane  
316 language.

317 (c) Withdrawal of tax credit eligibility.—A qualified or  
318 certified production must continue on a reasonable schedule,  
319 which includes beginning principal photography, or, the  
320 production project, in this state no more than 45 calendar days  
321 before or after the principal photography or project start date  
322 provided in the production's program application. The Office of  
323 Tourism, Trade, and Economic Development shall withdraw the  
324 eligibility of a qualified or certified production that does not  
325 continue on a reasonable schedule.

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326 | (d) Election and distribution of tax credits.-

327 | 1. A certified production company receiving a tax credit  
328 | award under this section shall, at the time the credit is  
329 | awarded by the Office of Tourism, Trade, and Economic  
330 | Development after production is completed and all requirements  
331 | to receive a credit award have been met, make an irrevocable  
332 | election to apply the credit against taxes due under chapter  
333 | 220, against taxes collected or accrued under chapter 212, or  
334 | against a stated combination of the two taxes, except that the  
335 | credit authorized under this section may not be applied against  
336 | discretionary sales surtaxes authorized under s. 212.055,. The  
337 | election is binding upon any distributee, successor, transferee,  
338 | or purchaser. The Office of Tourism, Trade, and Economic  
339 | Development shall notify the Department of Revenue of any  
340 | election made pursuant to this paragraph.

341 | 2. For the fiscal years beginning July 1, 2010, and ending  
342 | June 30, 2015, a qualified production company is eligible for  
343 | tax credits against its sales and use tax liabilities and  
344 | corporate income tax liabilities as provided in this section.  
345 | However, tax credits awarded under this section may not be  
346 | claimed against sales and use tax liabilities or corporate  
347 | income tax liabilities for any tax period beginning before July  
348 | 1, 2011, regardless of when the credits are applied for or  
349 | awarded.

350 | (e) Tax credit carryforward.-If the certified production  
351 | company cannot use the entire tax credit in the taxable year or  
352 | reporting period in which the credit is awarded, any excess  
353 | amount may be carried forward to a succeeding taxable year or

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354 reporting period. A tax credit applied against taxes imposed  
355 under chapter 212 may be carried forward for a maximum of 5  
356 years after the date the credit is awarded. A tax credit applied  
357 against taxes imposed under chapter 220 may be carried forward  
358 for a maximum of 5 years after the date the credit is awarded,  
359 after which the credit expires and may not be used.

360 (f) Consolidated returns.—A certified production company  
361 that files a Florida consolidated return as a member of an  
362 affiliated group under s. 220.131(1) may be allowed the credit  
363 on a consolidated return basis up to the amount of the tax  
364 imposed upon the consolidated group under chapter 220.

365 (g) Partnership and noncorporate distributions.—A  
366 qualified production company that is not a corporation as  
367 defined in s. 220.03 may elect to distribute tax credits awarded  
368 under this section to its partners or members in proportion to  
369 their respective distributive income or loss in the taxable  
370 fiscal year in which the tax credits were awarded.

371 (h) Mergers or acquisitions.—Tax credits available under  
372 this section to a certified production company may succeed to a  
373 surviving or acquiring entity subject to the same conditions and  
374 limitations as described in this section; however, they may not  
375 be transferred again by the surviving or acquiring entity.

376 (5) TRANSFER OF TAX CREDITS.—

377 (a) Authorization.—Upon application to the Office of Film  
378 and Entertainment and approval by the Office of Tourism, Trade,  
379 and Economic Development, a certified production company, or a  
380 partner or member that has received a distribution under  
381 paragraph (4)(g), may elect to transfer, in whole or in part,

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382 any unused credit amount granted under this section. An election  
383 to transfer any unused tax credit amount under chapter 212 or  
384 chapter 220 must be made no later than 5 years after the date  
385 the credit is awarded, after which period the credit expires and  
386 may not be used. The Office of Tourism, Trade, and Economic  
387 Development shall notify the Department of Revenue of the  
388 election and transfer.

389 (b) Number of transfers permitted.—A certified production  
390 company that elects to apply a credit amount against taxes  
391 remitted under chapter 212 is permitted a one-time transfer of  
392 unused credits to one transferee. A certified production company  
393 that elects to apply a credit amount against taxes due under  
394 chapter 220 is permitted a one-time transfer of unused credits  
395 to no more than four transferees, and such transfers must occur  
396 in the same taxable year.

397 (c) Transferee rights and limitations.—The transferee is  
398 subject to the same rights and limitations as the certified  
399 production company awarded the tax credit, except that the  
400 transferee may not sell or otherwise transfer the tax credit.

401 (d) Rulemaking.—The Department of Revenue may adopt rules  
402 to administer this subsection, as provided in subsection (7).

403 (6) ANNUAL ALLOCATION OF TAX CREDITS.—

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

406 1. \$55 million for fiscal year 2010-2011.

407 2. \$50 million for fiscal year 2011-2012.

408 3. \$27 million for each of fiscal years 2012-2013, 2013-  
409 2014 and 2014-2015.



Amendment No. 1

410 (b) Any portion of the maximum amount of tax credits  
411 established per fiscal year in paragraph (a) that is not  
412 certified as of the end of a fiscal year shall be carried  
413 forward and made available for certification during the  
414 following two fiscal years in addition to the amounts available  
415 for certification under paragraph (a) for those fiscal years.

416 (c) Upon approval of the final tax credit award amount  
417 pursuant to subparagraph (3)(f)2., an amount equal to the  
418 difference between the maximum tax credit award amount  
419 previously certified under paragraph (3)(d) and the approved  
420 final tax credit award amount shall immediately be available for  
421 recertification during the current and following fiscal years in  
422 addition to the amounts available for certification under  
423 paragraph (a) for those fiscal years.

424 (d) Notwithstanding section 6(a), if, during a fiscal  
425 year, the total amount of credits applied for, pursuant to  
426 paragraph (3)(a), exceeds the amount of credits available for  
427 certification in that fiscal year, such excess shall be treated  
428 as having been applied for on the first day of the next fiscal  
429 year in which credits remain available for certification.

430 (7) RULES, POLICIES, AND PROCEDURES.-

431 (a) The Office of Tourism, Trade, and Economic Development  
432 may adopt rules pursuant to ss. 120.536(1) and 120.54 and  
433 develop policies and procedures to implement and administer this  
434 section, including, but not limited to, rules specifying  
435 requirements for the application and approval process, records  
436 required for substantiation for tax credits, procedures for  
437 making the election in paragraph (4)(d), the manner and form of

Amendment No. 1

438 documentation required to claim tax credits awarded or  
439 transferred under this section, and marketing requirements for  
440 tax credit recipients.

441 (b) The Department of Revenue may adopt rules pursuant to  
442 ss. 120.536(1) and 120.54 to administer this section, including  
443 rules governing the examination and audit procedures required to  
444 administer this section and the manner and form of documentation  
445 required to claim tax credits awarded or transferred under this  
446 section.

447 (8) AUDIT AUTHORITY; REVOCATION AND FORFEITURE OF TAX  
448 CREDITS; FRAUDULENT CLAIMS.—

449 (a) Audit authority.—The Department of Revenue may conduct  
450 examinations and audits as provided in s. 213.34 to verify that  
451 tax credits under this section are received, transferred, and  
452 applied according to the requirements of this section. If the  
453 Department of Revenue determines that tax credits are not  
454 received, transferred, or applied as required by this section,  
455 it may, in addition to the remedies provided in this subsection,  
456 pursue recovery of such funds pursuant to the laws and rules  
457 governing the assessment of taxes.

458 (b) Revocation of tax credits.—The Office of Tourism,  
459 Trade, and Economic Development may revoke or modify any written  
460 decision qualifying, certifying, or otherwise granting  
461 eligibility for tax credits under this section if it is  
462 discovered that the tax credit applicant submitted any false  
463 statement, representation, or certification in any application,  
464 record, report, plan, or other document filed in an attempt to  
465 receive tax credits under this section. The Office of Tourism,

Amendment No. 1

466 Trade, and Economic Development shall immediately notify the  
467 Department of Revenue of any revoked or modified orders  
468 affecting previously granted tax credits. Additionally, the  
469 applicant must notify the Department of Revenue of any change in  
470 its tax credit claimed.

471 (c) Forfeiture of tax credits.—A determination by the  
472 Department of Revenue, as a result of an audit pursuant to  
473 paragraph 8(a) or from information received from the Office of  
474 Film and Entertainment, that an applicant received tax credits  
475 pursuant to this section to which the applicant was not entitled  
476 is grounds for forfeiture of previously claimed and received tax  
477 credits. The applicant is responsible for returning forfeited  
478 tax credits to the Department of Revenue, and such funds shall  
479 be paid into the General Revenue Fund of the state. Tax credits  
480 purchased in good faith are not subject to forfeiture unless the  
481 transferee submitted fraudulent information in the purchase or  
482 failed to meet the requirements in subsection (5).

483 (d) Fraudulent claims.—Any applicant that submits  
484 fraudulent information under this section is liable for  
485 reimbursement of the reasonable costs and fees associated with  
486 the review, processing, investigation, and prosecution of the  
487 fraudulent claim. An applicant that obtains a credit payment  
488 under this section through a claim that is fraudulent is liable  
489 for reimbursement of the credit amount plus a penalty in an  
490 amount double the credit amount. The penalty is in addition to  
491 any criminal penalty to which the applicant is liable for the  
492 same acts. The applicant is also liable for costs and fees

Amendment No. 1

493 incurred by the state in investigating and prosecuting the  
494 fraudulent claim.

495 (9) ANNUAL REPORT.—Each October 1, the Office of Film and  
496 Entertainment shall provide an annual report for the previous  
497 fiscal year to the Governor, the President of the Senate, and  
498 the Speaker of the House of Representatives which outlines the  
499 return on investment and economic benefits to the state.

500 (10) REPEAL.—This section is repealed July 1, 2015, except  
501 that the tax credit carryforward provided in this section shall  
502 continue to be valid for the period specified.

503 Section 2. Subsection (8) of section 220.02, Florida  
504 Statutes, is amended to read:

505 220.02 Legislative intent.—

506 (8) It is the intent of the Legislature that credits  
507 against either the corporate income tax or the franchise tax be  
508 applied in the following order: those enumerated in s. 631.828,  
509 those enumerated in s. 220.191, those enumerated in s. 220.181,  
510 those enumerated in s. 220.183, those enumerated in s. 220.182,  
511 those enumerated in s. 220.1895, those enumerated in s. 221.02,  
512 those enumerated in s. 220.184, those enumerated in s. 220.186,  
513 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
514 those enumerated in s. 220.185, those enumerated in s. 220.187,  
515 those enumerated in s. 220.192, those enumerated in s. 220.193,  
516 and those enumerated in s. 288.9916, and those enumerated in s.  
517 288.1254.

518 Section 3. Paragraph (z) is added to subsection (8) of  
519 section 213.053, Florida Statutes, to read:

520 213.053 Confidentiality and information sharing.—

Amendment No. 1

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

523 (z) Information relative to tax credits taken under s.  
524 288.1254 to the Office of Film and Entertainment and the Office  
525 of Tourism, Trade, and Economic Development.

526  
527 Disclosure of information under this subsection shall be  
528 pursuant to a written agreement between the executive director  
529 and the agency. Such agencies, governmental or nongovernmental,  
530 shall be bound by the same requirements of confidentiality as  
531 the Department of Revenue. Breach of confidentiality is a  
532 misdemeanor of the first degree, punishable as provided by s.  
533 775.082 or s. 775.083.

534 Section 4. Paragraph (q) is added to subsection (5) of  
535 section 212.08, Florida Statutes, to read:

536 212.08 Sales, rental, use, consumption, distribution, and  
537 storage tax; specified exemptions.—The sale at retail, the  
538 rental, the use, the consumption, the distribution, and the  
539 storage to be used or consumed in this state of the following  
540 are hereby specifically exempt from the tax imposed by this  
541 chapter.

542 (5) EXEMPTIONS; ACCOUNT OF USE.—

543 (q) Entertainment industry tax credit; authorization;  
544 eligibility for credits.—The credit shall be deducted from any  
545 sales and use tax remitted by the dealer to the department by  
546 electronic funds transfer and may only be deducted on a sales  
547 and use tax return initiated through electronic data  
548 interchange. The dealer shall separately state the credit on the

Amendment No. 1

549 electronic return. The net amount of tax due and payable must be  
550 remitted by electronic funds transfer. If the credit for the  
551 qualified expenditures is larger than the amount owed on the  
552 sales and use tax return that is eligible for the credit, the  
553 unused amount of the credit may be carried forward to a  
554 succeeding reporting period as provided in s. 288.1254(4)(e). A  
555 dealer may only obtain a credit using the method described in  
556 this subparagraph. A dealer is not authorized to obtain a credit  
557 by applying for a refund.

558 Section 5. If any provision of this act or the application  
559 thereof to any person or circumstance is held invalid, the  
560 invalidity shall not affect other provisions or applications of  
561 the act which can be given effect without the invalid provision  
562 or application, and to this end the provisions of this act are  
563 declared severable.

564 Section 6. This act shall take effect July 1, 2010.

565

566

567

-----  
**T I T L E A M E N D M E N T**

568 Remove the entire title and insert:

569 A bill to be entitled

570 An act relating to entertainment industry economic development;

571 amending s. 288.1254, F.S.; revising the entertainment industry

572 financial incentive program to provide corporate income tax and

573 sales and use tax credits to qualified entertainment entities

574 rather than reimbursements from appropriations; revising

575 provisions relating to definitions, creation and scope,

576

COUNCIL/COMMITTEE AMENDMENT

Bill No. CS/HB 697 (2010)

Amendment No. 1

577 application procedures, approval process, eligibility, required  
578 documents, qualified and certified productions, and annual  
579 reports; providing duties and responsibilities of the Office of  
580 Film and Entertainment, the Office of Tourism, Trade, and  
581 Economic Development, and the Department of Revenue relating to  
582 the tax credits; providing criteria and limitations for awards  
583 of tax credits; providing for uses, allocations, election,  
584 distributions, and carryforward of the tax credits; providing  
585 for withdrawal of tax credit eligibility; providing for use of  
586 consolidated returns; providing for partnership and noncorporate  
587 distributions of tax credits; providing for succession of tax  
588 credits; providing requirements for transfer of tax credits;  
589 authorizing the Office of Tourism, Trade, and Economic  
590 Development to adopt rules, policies, and procedures;  
591 authorizing the Department of Revenue to adopt rules and conduct  
592 audits; providing for revocation and forfeiture of tax credits;  
593 providing liability for reimbursement of certain costs and fees  
594 associated with a fraudulent claim; requiring an annual report  
595 to the Governor and the Legislature; providing for future  
596 repeal; amending s. 220.02, F.S.; including tax credits  
597 enumerated in s. 288.1254, F.S., in the order of application of  
598 credits against certain taxes; amending s. 213.053, F.S.;  
599 authorizing the Department of Revenue to provide tax credit  
600 information to the Office of Film and Entertainment and the  
601 Office of Tourism, Trade, and Economic Development; amending s.  
602 212.08, F.S.; limiting application of the entertainment industry  
603 tax credits; requiring electronic funds transfer for the tax

COUNCIL/COMMITTEE AMENDMENT

Bill No. CS/HB 697 (2010)

Amendment No. 1

604 credits; providing procedures; providing severability; providing  
605 an effective date.



# COUNCIL MEETING REPORT

## Finance & Tax Council

3/25/2010 1:00:00PM

Location: 404 HOB

HB 711 : Tax on Sales, Use, and Other Transactions

Favorable

	<i>Yea</i>	<i>Nay</i>	<i>No Vote</i>	<i>Absentee Yea</i>	<i>Absentee Nay</i>
Joseph Abruzzo	X				
Gary Aubuchon			X		
Mackenson Bernard	X				
Chris Dorworth	X				
Keith Fitzgerald	X				
Erik Fresen	X				
Doug Holder	X				
Kurt Kelly	X				
H. Marlene O'Toole	X				
Ron Schultz			X		
William Snyder	X				
Perry Thurston	X				
John Tobia	X				
James Waldman	X				
Michael Weinstein	X				
Ellyn Setnor Bogdanoff (Chair)	X				
<b>Total Yeas: 14</b>		<b>Total Nays: 0</b>			

Committee meeting was reported out: Thursday, March 25, 2010 7:48:54PM

# COUNCIL MEETING REPORT

## Finance & Tax Council

3/25/2010 1:00:00PM

Location: 404 HOB

CS/HB 913 : Tax on Sales, Use, and Other Transactions

Favorable With Council Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo			X		
Gary Aubuchon	X				
Mackenson Bernard	X				
Chris Dorworth			X		
Keith Fitzgerald	X				
Erik Fresen			X		
Doug Holder	X				
Kurt Kelly			X		
H. Marlene O'Toole	X				
Ron Schultz	X				
William Snyder	X				
Perry Thurston			X		
John Tobia	X				
James Waldman	X				
Michael Weinstein	X				
Ellyn Setnor Bogdanoff (Chair)	X				
<b>Total Yeas: 11</b>		<b>Total Nays: 0</b>			

### Appearances:

Fractional Aircraft Exemption  
Kurt Wenner - Proponent  
Florida TaxWatch  
106 North Bronough  
Tallahassee FL 32301  
Phone: (850) 222-5052

Committee meeting was reported out: Thursday, March 25, 2010 7:48:54PM

COUNCIL/COMMITTEE AMENDMENT

Bill No. CS/HB 913 (2010)

Amendment No. 1

COUNCIL/COMMITTEE ACTION

ADOPTED	<input type="checkbox"/>	(Y/N)
ADOPTED AS AMENDED	<input type="checkbox"/>	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	<input type="checkbox"/>	(Y/N)
WITHDRAWN	<input type="checkbox"/>	(Y/N)
OTHER	<input type="checkbox"/>	

1 Council/Committee hearing bill: Finance & Tax Council

2 Representative(s) Hooper offered the following:

3

4 **Amendment**

5 Remove line 96 and insert:

6 or to the program manager of the fractional aircraft ownership

# COUNCIL MEETING REPORT

## Finance & Tax Council

3/25/2010 1:00:00PM

Location: 404 HOB

CS/CS/HB 927 : Homestead Assessments

Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo			X		
Gary Aubuchon	X				
Mackenson Bernard	X				
Chris Dorworth			X		
Keith Fitzgerald	X				
Erik Fresen			X		
Doug Holder	X				
Kurt Kelly			X		
H. Marlene O'Toole	X				
Ron Schultz	X				
William Snyder	X				
Perry Thurston			X		
John Tobia	X				
James Waldman	X				
Michael Weinstein	X				
Ellyn Setnor Bogdanoff (Chair)	X				
<b>Total Yeas: 11</b>		<b>Total Nays: 0</b>			

Committee meeting was reported out: Thursday, March 25, 2010 7:48:54PM

# COUNCIL MEETING REPORT

## Finance & Tax Council

3/25/2010 1:00:00PM

Location: 404 HOB

### CS/HB 965 : Real Property Assessment

Favorable With Council Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Gary Aubuchon	X				
Mackenson Bernard	X				
Chris Dorworth	X				
Keith Fitzgerald	X				
Erik Fresen	X				
Doug Holder	X				
Kurt Kelly	X				
H. Marlene O'Toole	X				
Ron Schultz	X				
William Snyder	X				
Perry Thurston	X				
John Tobia	X				
James Waldman	X				
Michael Weinstein	X				
Ellyn Setnor Bogdanoff (Chair)	X				
<b>Total Yeas: 16</b>		<b>Total Nays: 0</b>			

### Appearances:

Property Assessment - Drywall  
Trey Price (Lobbyist) - Proponent  
Florida Realtors  
200 South Monroe Street  
Tallahassee FL 32301  
Phone: (850) 224-1400

Committee meeting was reported out: Thursday, March 25, 2010 7:48:54PM

COUNCIL/COMMITTEE AMENDMENT

Bill No. CS/HB 965 (2010)

Amendment No. 1

COUNCIL/COMMITTEE ACTION

ADOPTED  (Y/N)  
ADOPTED AS AMENDED  (Y/N)  
ADOPTED W/O OBJECTION  (Y/N)  
FAILED TO ADOPT  (Y/N)  
WITHDRAWN  (Y/N)  
OTHER \_\_\_\_\_

---

1 Council/Committee hearing bill: Finance & Tax  
2 Representative(s) McKeel offered the following:

3  
4 **Amendment (with title amendment)**

5 Remove lines 24-51 and insert:

6 (1) For purposes of this section the term "imported  
7 drywall" means drywall that contains elevated elemental sulfur  
8 that results in corrosion of certain metals.

9 (2) When a property appraiser determines that a single-  
10 family residential property is affected by imported drywall and  
11 needs remediation to bring that property up to current building  
12 standards, the property appraiser shall adjust the assessed  
13 value of that property by taking into consideration the presence  
14 of the imported drywall and the impact of such drywall on the  
15 assessed value. If the building cannot be used for its intended  
16 purpose without remediation or repair, the value of such  
17 building shall be assessed at the nominal just value of \$0.

18 (3) This section applies only to properties in which:

Amendment No. 1

19       (a) Imported drywall was used in the construction of the  
20 property or an improvement to the property.

21       (b) The imported drywall has a significant negative impact  
22 on the just value of the property or improvement.

23       (c) The purchaser was unaware of the imported drywall at  
24 the time of purchase.

25       (4) This section does not apply to property owners who  
26 were aware of the presence of imported drywall at the time of  
27 purchase.

28       (5) Homestead property to which this section applies shall  
29 be considered "damaged by misfortune or calamity" under the  
30 provisions of s. 193.155 (4) (b), except that the 3-year deadline  
31 contained in that section shall not apply.

32  
33  
34       -----  
35                   **T I T L E   A M E N D M E N T**

36       Remove lines 3-11 and insert:

37       193.1552, F.S.; providing a definition; requiring property  
38       appraisers to adjust the assessed value of certain properties  
39       affected by imported drywall under certain circumstances;  
40       providing for a nominal just value of \$0 under certain  
41       circumstances; providing for application to certain properties;  
42       providing for nonapplication to certain property owners;  
43       providing that affected homestead properties will be considered  
44       damaged by misfortune or calamity under s. 193.155(4) (b);  
45       prohibiting

COUNCIL/COMMITTEE AMENDMENT

Bill No. CS/HB 965 (2010)

Amendment No. 2

COUNCIL/COMMITTEE ACTION

ADOPTED                    \_\_\_ (Y/N)  
ADOPTED AS AMENDED       \_\_\_ (Y/N)  
ADOPTED W/O OBJECTION    \_\_\_ (Y/N)  
FAILED TO ADOPT           \_\_\_ (Y/N)  
WITHDRAWN                 ~~\_\_\_~~ (Y/N)  
OTHER                      \_\_\_

1 Council/Committee hearing bill: Finance & Tax Council  
2 Representative Rader offered the following:

3  
4       **Amendment (with title amendment)**

5       Between lines 60 and 61, insert:

6       Section 2. Section 193.1553, Florida Statutes, is created  
7 to read:  
8       193.1553 Assessment of properties declared to be a cancer  
9 cluster.-

10       (1) The Legislature intends to provide property tax relief  
11 to property owners who own property in an area of the state that  
12 the Department of Health, the Centers for Disease Control and  
13 Prevention of the United States Department of Health and Human  
14 Services, or the National Cancer Institute has declared to  
15 contain the existence of a cancer cluster and that has a  
16 significant negative impact on the just value of their property.

17       (2) When the Department of Health, the Centers for Disease  
18 Control and Prevention, or the National Cancer Institute  
19 declares that an area of the state consists of property that



Amendment No. 2

20 contains or is experiencing a cancer cluster, is an immediate  
21 threat to the health and safety of the public, and needs have  
22 the cancer-causing agents removed and the property cleaned up to  
23 bring that property within current health standards and  
24 guidelines as determined by the department and the United States  
25 Department of Health and Human Services, the property appraiser  
26 shall adjust the assessed value of that property by taking into  
27 consideration the presence of the cancer-causing agents  
28 contaminating the property and the impact of such contamination  
29 on the assessed value. If the property is not marketable without  
30 removing the cancer-causing agents and cleaning up the  
31 contamination, the value of such building shall be assessed at  
32 the nominal just value of \$0. For purposes of this section, the  
33 term "cancer cluster" means an occurrence of a greater-than-  
34 expected number of cancer cases within a group of people in a  
35 geographic area over a period of time.

36 (3) This section applies only to properties in which:

37 (a) Cancer-causing agents have been conclusively found to  
38 be contaminating the soil and groundwater surrounding and under  
39 such properties;

40 (b) The contamination has a significant negative impact on  
41 the just value of the property; and

42 (c) The purchaser was unaware of the contamination at the  
43 time of purchase.

44 (4) For the purpose of assessment limitations, removal of  
45 cancer-causing agents and cleanup of the property shall not be  
46 considered a change or improvement to the property.

Amendment No. 2

47 | (5) Homestead property shall not be considered abandoned  
48 | when a homeowner vacates such property for the purpose of  
49 | allowing removal of cancer-causing agents and cleanup of the  
50 | property under this section, if the homeowner does not establish  
51 | a new homestead.

52 | (6) Upon the complete removal of cancer-causing agents and  
53 | cleanup of the property and a determination by the department  
54 | that the property no longer constitutes a cancer cluster, the  
55 | property shall be assessed as if such contamination had not been  
56 | present.

57 | (7) This section expires July 1, 2017, unless reviewed and  
58 | reenacted by the Legislature on or before that date.

59  
60  
61

-----  
**T I T L E A M E N D M E N T**

62 | Remove line 16 and insert:  
63 | reviewed and reenacted; creating s. 193.1553, F.S.; providing  
64 | legislative intent; requiring property appraisers to adjust the  
65 | assessed value of certain properties affected by cancer-causing  
66 | agents and determined to be a cancer cluster by certain entities  
67 | under certain circumstances; providing for a nominal just value  
68 | of \$0 under certain circumstances; providing a definition;  
69 | providing for application to certain properties; specifying  
70 | certain removal of cancer-causing agents and cleanup of the  
71 | property as not being a change or improvement to property for  
72 | certain purposes; prohibiting consideration of homestead  
73 | property as abandoned under certain circumstances; providing for  
74 |

COUNCIL/COMMITTEE AMENDMENT

Bill No. CS/HB 965 (2010)

Amendment No. 2

75 | assessment of certain property after complete removal of cancer  
76 | causing agents and cleanup of the property; providing  
77 | application; providing for future repeal unless reviewed and  
78 | reenacted; providing an effective date.

# COUNCIL MEETING REPORT

## Finance & Tax Council

3/25/2010 1:00:00PM

Location: 404 HOB

CS/HB 983 : Florida Research Commercialization Matching Grant Program

Favorable With Council Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Gary Aubuchon	X				
Mackenson Bernard	X				
Chris Dorworth	X				
Keith Fitzgerald	X				
Erik Fresen	X				
Doug Holder	X				
Kurt Kelly	X				
H. Marlene O'Toole	X				
Ron Schultz	X				
William Snyder	X				
Perry Thurston	X				
John Tobia	X				
James Waldman	X				
Michael Weinstein	X				
Ellyn Setnor Bogdanoff (Chair)	X				
<b>Total Yeas: 16</b>		<b>Total Nays: 0</b>			

### Appearances:

Richard Pinsky (Lobbyist) - Proponent  
Early Stage Biotech Coalition  
811 Forest Hill Boulevard  
West Palm Beach FL 33405  
Phone: 561/202-0990

Committee meeting was reported out: Thursday, March 25, 2010 7:48:54PM

Amendment No. 1

COUNCIL/COMMITTEE ACTION

ADOPTED \_\_\_\_\_ (Y/N)  
ADOPTED AS AMENDED \_\_\_\_\_ (Y/N)  
ADOPTED W/O OBJECTION  (Y/N)  
FAILED TO ADOPT \_\_\_\_\_ (Y/N)  
WITHDRAWN \_\_\_\_\_ (Y/N)  
OTHER \_\_\_\_\_

---

1 Council/Committee hearing bill: Finance & Tax Council

2 Representative(s) Hudson offered the following:

3  
4 **Amendment (with title amendment)**

5 Remove everything after the enacting clause and insert:

6 Section 1. Section 288.9552, Florida Statutes, is created  
7 to read:

8 288.9552 Florida Research Commercialization Matching Grant  
9 Program.—

10 (1) PURPOSE; GOALS AND OBJECTIVES; CREATION OF PROGRAM.—

11 (a) The purpose of the Florida Research Commercialization  
12 Matching Grant Program is to increase the amount of federal  
13 funding to this state which will produce the kind of distinctive  
14 technologies that drive today's knowledge-based economy. By  
15 leveraging federal, state, and private-sector resources, the  
16 Legislature intends that the program accelerate the innovation  
17 process and more efficiently transform research results into  
18 products in the marketplace.

Amendment No. 1

19       (b) The matching grant program is specifically intended to  
20 be a catalyst for small or startup companies that can take  
21 advantage of federal and state partnerships in order to  
22 accelerate their growth and market penetration by helping them  
23 to overcome the funding gap faced by many small companies that  
24 are based in this state. Specific goals and objectives of the  
25 program include:

26           1. Increasing the amount of federal research moneys  
27 received by small businesses in this state through awards from  
28 the Small Business Innovation Research Program and the Small  
29 Business Technology Transfer Program of the Office of Technology  
30 of the United States Small Business Administration.

31           2. Accelerating the entry of new technology-based products  
32 into the marketplace.

33           3. Producing additional technology-based jobs for the  
34 state.

35           4. Providing leveraged resources to increase the  
36 effectiveness and success of applicants' projects.

37           5. Speeding commercialization of promising technologies.

38           6. Encouraging the establishment and growth of high-  
39 quality, advanced technology firms in the state.

40           7. Accelerating the rate of investment and enhancing the  
41 state's investment infrastructure.

42       (c) The Florida Research Commercialization Matching Grant  
43 Program is created for the purpose of accomplishing the goals  
44 and objectives specified in this section.

45       (2) ADMINISTRATION.—The Florida Institute for the  
46 Commercialization of Public Research shall develop programmatic

Amendment No. 1

47 policy, ensure statewide applicability of the matching grant  
48 program, establish criteria for grant awards, approve grant  
49 awards, and review program progress and results.

50 (3) ELIGIBILITY GUIDELINES.—A qualified applicant must:

51 (a) Be a business entity that is registered with the  
52 Secretary of State to operate in this state. The qualified  
53 applicant must also have its primary office and a majority of  
54 its employees domiciled in Florida, and its principal research  
55 activities must be conducted in the state.

56 (b) Be a small company for which a state matching grant is  
57 necessary for project development and implementation.

58 (c) Have received a Phase I award under the federal Small  
59 Business Innovation Research Program or Small Business  
60 Technology Transfer Program and have received an invitation to  
61 submit an application for a Phase II award. If a Phase II award  
62 has already been issued, the end date of the federal award must  
63 be identified and justification must be provided as to how these  
64 additional funds will enhance, not supplant, the existing award.

65 (d) Use federal, local, and private resources to the  
66 maximum extent possible. Total project funding shall demonstrate  
67 that:

68 1. Private-sector investments offset the total cost of the  
69 project; and

70 2. At least 75 percent of the project's total funding is  
71 from sources other than the state grant.

72 (e) Conduct the project funded by the matching grant  
73 program in this state.

Amendment No. 1

74 (4) PROGRAM ADMINISTRATOR.—Subject to appropriations, the  
75 Florida Institute for the Commercialization of Public Research  
76 shall serve as program administrator. The institute may contract  
77 for the performance of a technology review and related functions  
78 with a third party. Not more than 5 percent of a legislative  
79 appropriation may be used for administrative purposes. The  
80 responsibilities of the program administrator include, but are  
81 not limited to:

82 (a) Coordinating and supporting the grant review, approval,  
83 and contracting activities;

84 (b) Administering the grant-selection process, including,  
85 but not limited to, issuing open-call requests for grant  
86 applications and receiving, reviewing, and processing grant  
87 applications;

88 (c) Serving as grant contract manager for recipients of a  
89 matching grant;

90 (d) Reporting program progress and results; and

91 (e) Establishing a mechanism by which information regarding  
92 grant projects may be made available to facilitate additional  
93 investment by individual investors, investment for early start-  
94 up costs, or venture capital investment.

95 (5) APPLICATION REVIEW.—An application for a matching grant  
96 award must be reviewed and approved or denied within 45 days  
97 after receipt.

98 (6) FIDUCIARY.—The institute shall award a grant to a  
99 qualified applicant if:

100 (a) The qualified applicant demonstrates that it has  
101 obtained a Phase II award under the federal Small Business



Amendment No. 1

102 Innovation Research Program or Small Business Technology

103 Transfer Program; and

104 (b) The qualified applicant executes a performance contract  
105 with the institute.

106  
107 The institute shall release the grant to a qualified applicant  
108 upon completion of all contract requirements.

109 (7) AWARDS.—The matching grant program may make one-time  
110 awards of up to \$250,000 per project to a qualified applicant.

111 (8) REPORTING.—Beginning December 1, 2011, and annually  
112 thereafter, the institute shall transmit a report relating to  
113 the grants awarded under the program to the Governor, the  
114 President of the Senate, and the Speaker of the House of  
115 Representatives for the previous fiscal year.

116  
117 Section 2. There is appropriated for the 2010-2011 state  
118 fiscal year to the Florida Institute for the Commercialization  
119 of Public Research the sum of \$4 million in nonrecurring general  
120 revenue for the purposes of implementing s. 288.9552, F.S.

121 Section 3. This act shall take effect July 1, 2010.

122  
123  
124

-----  
**T I T L E A M E N D M E N T**

125 Remove the entire title and insert:

126 A bill to be entitled

127 An act relating to the Florida Research Commercialization

128 Matching Grant Program; creating s. 288.9552, F.S.; providing  
129

COUNCIL/COMMITTEE AMENDMENT

Bill No. CS/HB 983 (2010)

Amendment No. 1

130 legislative findings and intent; creating the program; providing  
131 eligibility guidelines for applicants; providing for a program  
132 administrator; providing for program administrative costs;  
133 specifying eligibility requirements; providing application  
134 timeframe; providing for awards; requiring an annual progress  
135 report; providing appropriations; providing an effective date.

# COUNCIL MEETING REPORT

## Finance & Tax Council

**3/25/2010 1:00:00PM**

**Location:** 404 HOB

**HB 1121 : Town of Grant-Valkaria, Brevard County**

Favorable

	<i>Yea</i>	<i>Nay</i>	<i>No Vote</i>	<i>Absentee Yea</i>	<i>Absentee Nay</i>
Joseph Abruzzo			X		
Gary Aubuchon	X				
Mackenson Bernard	X				
Chris Dorworth			X		
Keith Fitzgerald	X				
Erik Fresen			X		
Doug Holder	X				
Kurt Kelly			X		
H. Marlene O'Toole	X				
Ron Schultz	X				
William Snyder	X				
Perry Thurston	X				
John Tobia	X				
James Waldman	X				
Michael Weinstein	X				
Ellyn Setnor Bogdanoff (Chair)	X				
<b>Total Yeas: 12</b>		<b>Total Nays: 0</b>			

Committee meeting was reported out: Thursday, March 25, 2010 7:48:54PM

# COUNCIL MEETING REPORT

## Finance & Tax Council

3/25/2010 1:00:00PM

Location: 404 HOB

CS/HB 1169 : Florida Ports Investments

Favorable With Council Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo			X		
Gary Aubuchon	X				
Mackenson Bernard	X				
Chris Dorworth			X		
Keith Fitzgerald	X				
Erik Fresen			X		
Doug Holder	X				
Kurt Kelly			X		
H. Marlene O'Toole	X				
Ron Schultz	X				
William Snyder	X				
Perry Thurston			X		
John Tobia	X				
James Waldman	X				
Michael Weinstein	X				
Ellyn Setnor Bogdanoff (Chair)	X				
	<b>Total Yeas: 11</b>	<b>Total Nays: 0</b>			

Committee meeting was reported out: Thursday, March 25, 2010 7:48:54PM

Amendment No. 1

COUNCIL/COMMITTEE ACTION

ADOPTED	<input type="checkbox"/>	(Y/N)
ADOPTED AS AMENDED	<input type="checkbox"/>	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	<input type="checkbox"/>	(Y/N)
WITHDRAWN	<input type="checkbox"/>	(Y/N)
OTHER	<input type="checkbox"/>	

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1 Council/Committee hearing bill: Finance and Tax  
2 Representative(s) Ray offered the following:

3  
4 **Amendment (with title amendment)**

5 Remove lines 119-142 and insert:

6 that advantage, the corporation shall fund freight mobility  
7 projects that improve throughput or provide long-term congestion  
8 relief for freight movement for a part of the state's  
9 transportation network and improve economic productivity for the  
10 state or the region in which projects are located. Freight  
11 mobility projects shall include on-port projects that meet the  
12 Department of Transportation's Strategic Intermodal System  
13 criteria and regionally significant freight projects that are  
14 eligible for federal dollars consistent with criteria developed  
15 for federal freight transportation grant programs including, but  
16 not limited to, the Transportation Investment Generating  
17 Economic Recovery (TIGER), Projects of National and Regional  
18 Significance (PNRS), National Infrastructure Investment (NII),

19 Amendment No. 1  
20 and the National Corridor Infrastructure Improvement (NCII)  
21 program.

22 2. The capital received under this section shall be  
23 allocated to eligible projects by July 1, 2012, or held in  
24 accordance with paragraph (b).

25 3. Funding for such projects shall be on a matching basis  
26 as determined by the corporation, except that at least 25  
27 percent of total project funds must come from port funds, local  
28 funds, private funds, or federal funds.

29  
30  
31  
32 -----  
33 **T I T L E A M E N D M E N T**

34 Remove lines 10-12 and insert:  
35 the corporation in certain port projects; providing port project  
36 funding criteria; providing requirements for

COUNCIL/COMMITTEE AMENDMENT  
Bill No. CS/HB 1169 (2010)

Amendment No. 2

COUNCIL/COMMITTEE ACTION

ADOPTED	<input type="checkbox"/>	(Y/N)
ADOPTED AS AMENDED	<input type="checkbox"/>	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	<input type="checkbox"/>	(Y/N)
WITHDRAWN	<input type="checkbox"/>	(Y/N)
OTHER	<input type="checkbox"/>	

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1 Council/Committee hearing bill: Finance and Tax  
2 Representative(s) Ray offered the following:

3  
4  
5  
6

**Amendment**

Remove lines 197-199

# COUNCIL MEETING REPORT

## Finance & Tax Council

3/25/2010 1:00:00PM

Location: 404 HOB

HB 1197 : Estate Tax

Favorable With Council Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Gary Aubuchon	X				
Mackenson Bernard	X				
Chris Dorworth	X				
Keith Fitzgerald	X				
Erik Fresen	X				
Doug Holder	X				
Kurt Kelly			X		
H. Marlene O'Toole	X				
Ron Schultz			X		
William Snyder	X				
Perry Thurston	X				
John Tobia	X				
James Waldman	X				
Michael Weinstein	X				
Eilyn Setnor Bogdanoff (Chair)	X				
<b>Total Yeas: 14</b>		<b>Total Nays: 0</b>			

Committee meeting was reported out: Thursday, March 25, 2010 7:48:54PM



COUNCIL/COMMITTEE AMENDMENT

Bill No. HB 1197 (2010)

Amendment No. 1

COUNCIL/COMMITTEE ACTION

ADOPTED                                   \_\_\_ (Y/N)  
ADOPTED AS AMENDED                   \_\_\_ (Y/N)  
ADOPTED W/O OBJECTION                   (Y/N)  
FAILED TO ADOPT                       \_\_\_ (Y/N)  
WITHDRAWN                              \_\_\_ (Y/N)  
OTHER                                    \_\_\_

1 Council/Committee hearing bill: Finance & Tax  
2 Representative(s) McBurney offered the following:

3  
4       **Amendment (with title amendment)**

5       Remove lines 13-40 and insert:

6       Section 2. Section 198.46, Florida Statutes, is created to  
7 read:

8       198.46 Retaliatory Estate, Inheritance or Other Death  
9 Tax.--

10       (1) For purposes of this section the term:

11       (a) "Nonresident" means any person who is not a resident of  
12 this state but is a resident of the United States.

13       (b) "State of domicile" means the state where a person is a  
14 resident.

15       (2) A tax is imposed upon the transfer of property located  
16 in this state of every person who at the time of death was a  
17 nonresident. The tax is imposed only if the nonresident's state  
18 of domicile imposes an estate, inheritance or other death tax on  
19 the transfer of a Florida resident's property located in that

COUNCIL/COMMITTEE AMENDMENT

Bill No. HB 1197 (2010)

Amendment No. 1

20 state and the amount of tax is in excess of the amount of such  
21 taxes that would be imposed by Florida on transfers of such  
22 nonresident's similar property located in Florida.

23 (3) The tax due under this section shall be equal to the  
24 tax that a nonresident would have to pay under the laws of his  
25 or her state of domicile if he or she were a Florida resident  
26 and the nonresident's property located in Florida were located  
27 in the nonresident's state of domicile and the nonresident's  
28 property located in the state of domicile were located in  
29 Florida.

30 (4) Notwithstanding any other provisions of this chapter,  
31 the tax imposed by this section is due and payable, and tax  
32 returns are due, on or before the last day prescribed by the  
33 laws of the nonresident's state of domicile for the payment of  
34 tax or the filing of returns.

35 Section 3. This act shall take effect on July 1, 2010 and  
36 shall apply to nonresidents dying after June 30, 2010.

37 -----  
38  
39 **T I T L E A M E N D M E N T**

40 Remove lines 3-7 and insert:  
41 title; creating s. 198.46, Florida Statutes; imposing a  
42 retaliatory tax on property of a nonresident decedent when the  
43 nonresident's state of domicile imposes inheritance, estate or  
44 other death taxes on Florida residents; providing an effective  
45 date.

Amendment No. 2

COUNCIL/COMMITTEE ACTION

ADOPTED	<input type="checkbox"/>	(Y/N)
ADOPTED AS AMENDED	<input type="checkbox"/>	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	<input type="checkbox"/>	(Y/N)
WITHDRAWN	<input type="checkbox"/>	(Y/N)
OTHER	<input type="checkbox"/>	

---

1 Council/Committee hearing bill: Finance & Tax  
2 Representative(s) McBurney offered the following:

3  
4 **Amendment (with title amendment)**

5 Remove line 40 and insert:

6 Section 3. Effective upon this act becoming a law, section  
7 733.1051, Florida Statutes, is created to read:

8 733.1051 Limited judicial construction of will with  
9 federal tax provisions.-

10 (1) Upon the application of a personal representative or a  
11 person who is or may be a beneficiary who is affected by the  
12 outcome of the construction, a court at any time may construe  
13 the terms of a will to define the respective shares or determine  
14 beneficiaries, in accordance with the intention of a testator,  
15 if a disposition occurs during the applicable period and the  
16 will contains a provision that:

17 (a) Includes a disposition formula referring to the terms  
18 "unified credit," "estate tax exemption," "applicable exemption  
19 amount," "applicable credit amount," "applicable exclusion

Amendment No. 2

20 amount," "generation-skipping transfer tax exemption," "GST  
21 exemption," "marital deduction," "maximum marital deduction,"  
22 "unlimited marital deduction," or "maximum charitable  
23 deduction";

24 (b) Measures a share of an estate based on the amount that  
25 may pass free of federal estate tax or the amount that may pass  
26 free of federal generation-skipping transfer tax;

27 (c) Otherwise makes a disposition referring to a  
28 charitable deduction, marital deduction, or another provision of  
29 federal estate tax or generation-skipping transfer tax law; or

30 (d) Appears to be intended to reduce or minimize the  
31 federal estate tax or generation-skipping transfer tax.

32 (2) For purposes of this section:

33 (a) The term "applicable period" means a period beginning  
34 January 1, 2010, and ending on the end of the day on the earlier  
35 of December 31, 2010, or the day before the date that an act  
36 becomes law that repeals or otherwise modifies or has the effect  
37 of repealing or modifying s. 901 of The Economic Growth and Tax  
38 Relief Reconciliation Act of 2001.

39 (b) A "disposition occurs" when the testator dies.

40 (3) In construing the will, the court shall consider the  
41 terms and purposes of the will, the facts and circumstances  
42 surrounding the creation of the will, and the testator's  
43 probable intent. In determining the testator's probable intent,  
44 the court may consider evidence relevant to the testator's  
45 intent even though the evidence contradicts an apparent plain  
46 meaning of the will.

Amendment No. 2

47 (4) This section does not apply to a disposition that is  
48 specifically conditioned upon no federal estate or generation-  
49 skipping transfer tax being imposed.

50 (5) (a) Unless otherwise ordered by the court, during the  
51 applicable period and without court order, the personal  
52 representative administering a will containing one or more  
53 provisions described in subsection (1) may:

54 1. Delay or refrain from making any distribution.

55 2. Incur and pay fees and costs reasonably necessary to  
56 determine its duties and obligations, including compliance with  
57 provisions of existing and reasonably anticipated future federal  
58 tax laws.

59 3. Establish and maintain reserves for the payment of  
60 these fees and costs and federal taxes.

61 (b) The personal representative shall not be liable for  
62 its actions as provided in this subsection made or taken in good  
63 faith.

64 (6) The provisions of this section are in addition to, and  
65 not in derogation of, rights under the common law to construe a  
66 will.

67 (7) This section is remedial in nature and intended to  
68 provide a new or modified legal remedy. This section shall  
69 operate retroactively to January 1, 2010.

70 Section 4. Except as otherwise expressly provided in this  
71 act and except for this section, which shall take effect upon  
72 this act becoming a law, this act shall take effect July 1,  
73 2010.

74

Amendment No. 2

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**T I T L E   A M E N D M E N T**

Remove line 7 and insert:

time of payment requirement; creating s. 733.1051, F.S.;  
authorizing a court to construe the terms of certain wills for  
certain purposes under certain circumstances; providing  
definitions; providing criteria for court construction of a  
will; providing for nonapplication to certain dispositions;  
authorizing a personal representative to take certain actions  
without court order pending a determination of estate  
distribution; limiting personal representative liability;  
preserving certain rights to construe a will; providing for  
retroactive operation; providing an effective date.

# COUNCIL MEETING REPORT

## Finance & Tax Council

3/25/2010 1:00:00PM

Location: 404 HOB

CS/HB 1241 : Tax on Sales, Use, and Other Transactions

Favorable With Council Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Gary Aubuchon	X				
Mackenson Bernard	X				
Chris Dorworth	X				
Keith Fitzgerald	X				
Erik Fresen	X				
Doug Holder	X				
Kurt Kelly			X		
H. Marlene O'Toole	X				
Ron Schultz			X		
William Snyder	X				
Perry Thurston	X				
John Tobia	X				
James Waldman	X				
Michael Weinstein	X				
Ellyn Setnor Bogdanoff (Chair)	X				
<b>Total Yeas: 14</b>		<b>Total Nays: 0</b>			

### Appearances:

Online Travel Companies  
Commissioner Lieberman - Opponent  
Broward County  
115 South Andrews Avenue  
Ft. Lauderdale FL 33301  
Phone: (954) 357-7001

DOT.com  
John W. Smith (Lobbyist) - Opponent  
Florida Association of Counties  
300 South Monroe Street  
Tallahassee FL 32301  
Phone: (850) 922-9755

Transient Rentals  
John Allan - Proponent  
Expedia  
1420 Peachtree Street  
Atlanta GA 30327  
Phone: (404) 581-8012

Transient Rentals  
Jennifer Green (Lobbyist) - Proponent  
Expedia  
P. O. Box 390  
Tallahassee FL 32302  
Phone: (850) 841-1726

Committee meeting was reported out: Thursday, March 25, 2010 7:48:54PM

Amendment No.

COUNCIL/COMMITTEE ACTION

ADOPTED	<input type="checkbox"/>	(Y/N)
ADOPTED AS AMENDED	<input checked="" type="checkbox"/>	(Y/N)
ADOPTED W/O OBJECTION	<input type="checkbox"/>	(Y/N)
FAILED TO ADOPT	<input type="checkbox"/>	(Y/N)
WITHDRAWN	<input type="checkbox"/>	(Y/N)
OTHER	<input type="checkbox"/>	

Council/Committee hearing bill: Finance & Tax Council  
Representative(s) Abruzzo offered the following:

**Amendment**

Remove everything after the enacting clause and insert:

Section 1. Paragraphs (a) and (f) of subsection (3) of section 125.0104, Florida Statutes, are amended to read:

125.0104 Tourist development tax; procedure for levying; authorized uses; referendum; enforcement.—

(3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—

(a)1. It is declared to be the intent of the Legislature that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, condominium, or timeshare resort for a term of 6 months or less is exercising a privilege which is subject to taxation under this section, unless such person rents, leases, or lets for



Amendment No.

20 consideration any living quarters or accommodations which are  
21 exempt according to the provisions of chapter 212.

22 ~~2.a.~~ Tax is ~~shall be~~ due on the consideration paid for  
23 occupancy in the county pursuant to a regulated short-term  
24 product, as defined in s. 721.05, or occupancy in the county  
25 pursuant to a product that would be deemed a regulated short-  
26 term product if the agreement to purchase the short-term right  
27 were executed in this state. Such tax shall be collected on the  
28 last day of occupancy within the county unless such  
29 consideration is applied to the purchase of a timeshare estate.  
30 The occupancy of an accommodation of a timeshare resort pursuant  
31 to a timeshare plan, a multisite timeshare plan, or an exchange  
32 transaction in an exchange program, as defined in s. 721.05, by  
33 the owner of a timeshare interest or such owner's guest, which  
34 guest is not paying monetary consideration to the owner or to a  
35 third party for the benefit of the owner, is not a privilege  
36 subject to taxation under this section. A membership or  
37 transaction fee paid by a timeshare owner that does not provide  
38 the timeshare owner with the right to occupy any specific  
39 timeshare unit but merely provides the timeshare owner with the  
40 opportunity to exchange a timeshare interest through an exchange  
41 program is a service charge and not subject to taxation under  
42 this section.

43 ~~3.b.~~ Consideration paid for the purchase of a timeshare  
44 license in a timeshare plan, as defined in s. 721.05, is rent  
45 subject to taxation under this section.

46 4. As used in this section, the terms "consideration,"  
47 "rental," and "rents" mean the amount received by a person

Amendment No.

48 operating transient accommodations, or the owner of such  
49 accommodations, for the use of any living quarters or sleeping  
50 or housekeeping accommodations in, from, or a part of, or in  
51 connection with, any hotel, apartment house, roominghouse,  
52 timeshare resort, tourist or trailer camp, mobile home park,  
53 recreational vehicle park, or condominium. The term "person  
54 operating transient accommodations" means a person conducting  
55 the daily affairs of the physical facilities furnishing  
56 transient accommodations who is responsible for providing any of  
57 the services commonly associated with operating the facilities  
58 furnishing transient accommodations, including providing  
59 physical access to such facilities, regardless of whether such  
60 commonly associated services are provided by unrelated persons.  
61 The terms "consideration," "rental," and "rents" do not include  
62 payments received by unrelated persons from the lessee, tenant  
63 or customer for facilitating the booking of reservations for or  
64 on behalf of the lessees, tenants or customers at hotels,  
65 apartment houses, roominghouses, timeshare resorts, tourist or  
66 trailer camps, mobile home parks, recreational vehicle parks, or  
67 condominiums in this state. The term "unrelated persons" means  
68 persons who are not related to the person operating transient  
69 accommodations, or to the owner of such accommodations, within  
70 the meaning of s. 1504, s. 267(b), or s. 707(b) of the Internal  
71 Revenue Code of 1986, as amended.

72 (f) The tourist development tax shall be charged by the  
73 person receiving the consideration for the lease or rental, and  
74 it shall be collected from the lessee, tenant, or customer at  
75 the time of payment of the consideration for such lease or

Amendment No.

76 rental. A person operating transient accommodations, or the  
77 owner of such accommodations, shall separately state the tax  
78 from the consideration charged on the receipt, invoice, or other  
79 documentation issued with respect to charges for transient  
80 accommodations. Persons who facilitate the booking of  
81 reservations who are unrelated persons with respect to a person  
82 who operates transient accommodations with respect to which the  
83 reservation is booked are not required to separately state  
84 amounts charged on the receipt, invoice, or other documentation.  
85 Any amounts specifically collected as tax are county funds and  
86 shall be remitted as tax.

87 Section 2. Section 125.0108, Florida Statutes, is amended  
88 to read:

89 125.0108 Areas of critical state concern; tourist impact  
90 tax.—

91 (1)(a) Subject to the provisions of this section, any  
92 county creating a land authority pursuant to s. 380.0663(1) is  
93 authorized to levy by ordinance, in the area or areas within  
94 said county designated as an area of critical state concern  
95 pursuant to chapter 380, a tourist impact tax on the taxable  
96 privileges described in paragraph (2)(a) ~~(b)~~; however, if the  
97 area or areas of critical state concern are greater than 50  
98 percent of the land area of the county, the tax may be levied  
99 throughout the entire county. Such tax shall not be effective  
100 unless and until land development regulations and a local  
101 comprehensive plan that meet the requirements of chapter 380  
102 have become effective and such tax is approved by referendum as  
103 provided for in subsection (6) ~~(5)~~.

Amendment No.

104        (b) As used in this section, the terms "consideration,"  
105        "rental," and "rents" mean the amount received by a person  
106        operating transient accommodations, or the owner of such  
107        accommodations, for the use of any living quarters or sleeping  
108        or housekeeping accommodations in, from, or a part of, or in  
109        connection with, any hotel, apartment house, roominghouse,  
110        timeshare resort, tourist or trailer camp, mobile home park,  
111        recreational vehicle park, or condominium. The term "person  
112        operating transient accommodations" means a person conducting  
113        the daily affairs of the physical facilities furnishing  
114        transient accommodations who is responsible for providing any of  
115        the services commonly associated with operating the facilities  
116        furnishing transient accommodations, including providing  
117        physical access to such facilities, regardless of whether such  
118        commonly associated services are provided by unrelated persons.  
119        The terms "consideration," "rental," and "rents" do not include  
120        payments received by unrelated persons from the lessee, tenant  
121        or customer for facilitating the booking of reservations for or  
122        on behalf of the lessees, tenants or customers at hotels,  
123        apartment houses, roominghouses, timeshare resorts, tourist or  
124        trailer camps, mobile home parks, recreational vehicle parks, or  
125        condominiums in this state. The term "unrelated persons" means  
126        persons who are not related to the person operating transient  
127        accommodations, or to the owner of such accommodations, within  
128        the meaning of s. 1504, s. 267(b), or s. 707(b) of the Internal  
129        Revenue Code of 1986, as amended.

130        (2) (a)-(b)1- It is declared to be the intent of the  
131        Legislature that every person who rents, leases, or lets for

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132 consideration any living quarters or accommodations in any  
133 hotel, apartment hotel, motel, resort motel, apartment,  
134 apartment motel, roominghouse, mobile home park, recreational  
135 vehicle park, condominium, or timeshare resort for a term of 6  
136 months or less, unless such establishment is exempt from the tax  
137 imposed by s. 212.03, is exercising a taxable privilege on the  
138 proceeds therefrom under this section.

139 ~~(b)1.2.a.~~ Tax shall be due on the consideration paid for  
140 occupancy in the county pursuant to a regulated short-term  
141 product, as defined in s. 721.05, or occupancy in the county  
142 pursuant to a product that would be deemed a regulated short-  
143 term product if the agreement to purchase the short-term right  
144 were executed in this state. Such tax shall be collected on the  
145 last day of occupancy within the county unless such  
146 consideration is applied to the purchase of a timeshare estate.  
147 The occupancy of an accommodation of a timeshare resort pursuant  
148 to a timeshare plan, a multisite timeshare plan, or an exchange  
149 transaction in an exchange program, as defined in s. 721.05, by  
150 the owner of a timeshare interest or such owner's guest, which  
151 guest is not paying monetary consideration to the owner or to a  
152 third party for the benefit of the owner, is not a privilege  
153 subject to taxation under this section. A membership or  
154 transaction fee paid by a timeshare owner that does not provide  
155 the timeshare owner with the right to occupy any specific  
156 timeshare unit but merely provides the timeshare owner with the  
157 opportunity to exchange a timeshare interest through an exchange  
158 program is a service charge and not subject to taxation under  
159 this section.

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160        ~~2.b.~~ Consideration paid for the purchase of a timeshare  
161 license in a timeshare plan, as defined in s. 721.05, is rent  
162 subject to taxation under this section.

163        (c) The governing board of the county may, by passage of a  
164 resolution by four-fifths vote, repeal such tax.

165        (d) The tourist impact tax shall be levied at the rate of  
166 1 percent of each dollar and major fraction thereof of the total  
167 consideration charged for such taxable privilege. When receipt  
168 of consideration is by way of property other than money, the tax  
169 shall be levied and imposed on the fair market value of such  
170 nonmonetary consideration.

171        (e) The tourist impact tax shall be in addition to any  
172 other tax imposed pursuant to chapter 212 and in addition to all  
173 other taxes and fees and the consideration for the taxable  
174 privilege.

175        (f) The tourist impact tax shall be charged by the person  
176 receiving the consideration for the taxable privilege, and it  
177 shall be collected from the lessee, tenant, or customer at the  
178 time of payment of the consideration for such taxable privilege.  
179 A person operating transient accommodations, or the owner of  
180 such accommodations, shall separately state the tax from the  
181 rental charged on the receipt, invoice, or other documentation  
182 issued with respect to charges for transient accommodations.  
183 Persons who facilitate the booking of reservations who are  
184 unrelated person with respect to a person who operates transient  
185 accommodations with respect to which the reservation is booked  
186 are not required to separately state amounts charged on the  
187 receipt, invoice, or other documentation. Any amounts

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188 specifically collected as tax are county funds and shall be  
189 remitted as tax.

190 (g) A county that has levied the tourist impact tax  
191 authorized by this section in an area or areas designated as an  
192 area of critical state concern for at least 20 consecutive years  
193 prior to removal of the designation may continue to levy the  
194 tourist impact tax in accordance with this section for 20 years  
195 following removal of the designation. After expiration of the  
196 20-year period, a county may continue to levy the tourist impact  
197 tax authorized by this section if the county adopts an ordinance  
198 reauthorizing levy of the tax and the continued levy of the tax  
199 is approved by referendum as provided for in subsection (6) ~~(5)~~.

200 (3)~~(2)~~(a) The person receiving the consideration for such  
201 taxable privilege and the person doing business within such area  
202 or areas of critical state concern or within the entire county,  
203 as applicable, shall receive, account for, and remit the tourist  
204 impact tax to the Department of Revenue at the time and in the  
205 manner provided for persons who collect and remit taxes under  
206 chapter 212. The same duties and privileges imposed by chapter  
207 212 upon dealers in tangible property, respecting the collection  
208 and remission of tax; the making of returns; the keeping of  
209 books, records, and accounts; and compliance with the rules of  
210 the Department of Revenue in the administration of that chapter  
211 shall apply to and be binding upon all persons who are subject  
212 to the provisions of this section. However, the Department of  
213 Revenue may authorize a quarterly return and payment when the  
214 tax remitted by the dealer for the preceding quarter did not  
215 exceed \$25.

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216 (b) The Department of Revenue shall keep records showing  
217 the amount of taxes collected, which records shall also include  
218 records disclosing the amount of taxes collected for and from  
219 each county in which the tax imposed and authorized by this  
220 section is applicable. These records shall be open for  
221 inspection during the regular office hours of the Department of  
222 Revenue, subject to the provisions of s. 213.053.

223 (c) Collections received by the Department of Revenue from  
224 the tax, less costs of administration of this section, shall be  
225 paid and returned monthly to the county and the land authority  
226 in accordance with the provisions of subsection (4) ~~(3)~~.

227 (d) The Department of Revenue is authorized to employ  
228 persons and incur other expenses for which funds are  
229 appropriated by the Legislature.

230 (e) The Department of Revenue is empowered to promulgate  
231 such rules and prescribe and publish such forms as may be  
232 necessary to effectuate the purposes of this section. The  
233 department is authorized to establish audit procedures and to  
234 assess for delinquent taxes.

235 (f) The estimated tax provisions contained in s. 212.11 do  
236 not apply to the administration of any tax levied under this  
237 section.

238 ~~(4)(3)~~ All tax revenues received pursuant to this section,  
239 less administrative costs, shall be distributed as follows:

240 (a) Fifty percent shall be transferred to the land  
241 authority to be used to purchase property in the area of  
242 critical state concern for which the revenue is generated. An



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243 amount not to exceed 5 percent may be used for administration  
244 and other costs incident to such purchases.

245 (b) Fifty percent shall be distributed to the governing  
246 body of the county where the revenue was generated. Such  
247 proceeds shall be used to offset the loss of ad valorem taxes  
248 due to acquisitions provided for by this act.

249 ~~(5)~~(4)(a) Any person who is taxable hereunder who fails or  
250 refuses to charge and collect from the person paying for the  
251 taxable privilege the taxes herein provided, either by himself  
252 or herself or through agents or employees, is, in addition to  
253 being personally liable for the payment of the tax, guilty of a  
254 misdemeanor of the second degree, punishable as provided in s.  
255 775.082 or s. 775.083.

256 (b) No person shall advertise or hold out to the public in  
257 any manner, directly or indirectly, that he or she will absorb  
258 all or any part of the tax; that he or she will relieve the  
259 person paying for the taxable privilege of the payment of all or  
260 any part of the tax; or that the tax will not be added to the  
261 consideration for the taxable privilege or that, when added, the  
262 tax or any part thereof will be refunded or refused, either  
263 directly or indirectly, by any method whatsoever. Any person who  
264 willfully violates any provision of this paragraph is guilty of  
265 a misdemeanor of the second degree, punishable as provided in s.  
266 775.082 or s. 775.083.

267 (c) The tax authorized to be levied by this section shall  
268 constitute a lien on the property of the business, lessee,  
269 customer, or tenant in the same manner as, and shall be

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270 collectible as are, liens authorized and imposed in ss. 713.67,  
271 713.68, and 713.69.

272 ~~(6)~~(5) The tourist impact tax authorized by this section  
273 shall take effect only upon express approval by a majority vote  
274 of those qualified electors in the area or areas of critical  
275 state concern in the county seeking to levy such tax, voting in  
276 a referendum to be held by the governing board of such county in  
277 conjunction with a general or special election, in accordance  
278 with the provisions of law relating to elections currently in  
279 force. However, if the area or areas of critical state concern  
280 are greater than 50 percent of the land area of the county and  
281 the tax is to be imposed throughout the entire county, the tax  
282 shall take effect only upon express approval of a majority of  
283 the qualified electors of the county voting in such a  
284 referendum.

285 ~~(7)~~(6) The effective date of the levy and imposition of  
286 the tourist impact tax authorized under this section shall be  
287 the first day of the second month following approval of the  
288 ordinance by referendum or the first day of any subsequent month  
289 as may be specified in the ordinance. A certified copy of the  
290 ordinance shall include the time period and the effective date  
291 of the tax levy and shall be furnished by the county to the  
292 Department of Revenue within 10 days after passing an ordinance  
293 levying such tax and again within 10 days after approval by  
294 referendum of such tax. If applicable, the county levying the  
295 tax shall provide the Department of Revenue with a list of the  
296 businesses in the area of critical state concern where the  
297 tourist impact tax is levied by zip code or other means of

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298 identification. Notwithstanding the provisions of s. 213.053,  
299 the Department of Revenue shall assist the county in compiling  
300 such list of businesses. The tourist impact tax, if not repealed  
301 sooner pursuant to paragraph (1)(c), shall be repealed 10 years  
302 after the date the area of critical state concern designation is  
303 removed.

304 Section 3. Paragraph (b) of subsection (1) and subsection  
305 (2) of section 212.03, Florida Statutes, are amended to read:

306 212.03 Transient rentals tax; rate, procedure,  
307 enforcement, exemptions.—

308 (1)

309 (b)1. Tax shall be due on the consideration paid for  
310 occupancy in the county pursuant to a regulated short-term  
311 product, as defined in s. 721.05, or occupancy in the county  
312 pursuant to a product that would be deemed a regulated short-  
313 term product if the agreement to purchase the short-term right  
314 was executed in this state. Such tax shall be collected on the  
315 last day of occupancy within the county unless such  
316 consideration is applied to the purchase of a timeshare estate.  
317 The occupancy of an accommodation of a timeshare resort pursuant  
318 to a timeshare plan, a multisite timeshare plan, or an exchange  
319 transaction in an exchange program, as defined in s. 721.05, by  
320 the owner of a timeshare interest or such owner's guest, which  
321 guest is not paying monetary consideration to the owner or to a  
322 third party for the benefit of the owner, is not a privilege  
323 subject to taxation under this section. A membership or  
324 transaction fee paid by a timeshare owner that does not provide  
325 the timeshare owner with the right to occupy any specific

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326 timeshare unit but merely provides the timeshare owner with the  
327 opportunity to exchange a timeshare interest through an exchange  
328 program is a service charge and not subject to taxation under  
329 this section.

330 2. Consideration paid for the purchase of a timeshare  
331 license in a timeshare plan, as defined in s. 721.05, is rent  
332 subject to taxation under this section.

333 3. As used in this section, the terms "rent," "rental,"  
334 "rentals," and "rental payments" mean the amount received by a  
335 person operating transient accommodations, or the owner of such  
336 accommodations, for the use of any living quarters or sleeping  
337 or housekeeping accommodations in, from, or a part of, or in  
338 connection with, any hotel, apartment house, roominghouse,  
339 mobile home park, recreational vehicle park, condominium,  
340 timeshare resort, or tourist or trailer camp. The term "person  
341 operating transient accommodations" means a person conducting  
342 the daily affairs of the physical facilities furnishing  
343 transient accommodations who is responsible for providing any of  
344 the services commonly associated with operating the facilities  
345 furnishing transient accommodations, including providing  
346 physical access to such facilities, regardless of whether such  
347 commonly associated services are provided by unrelated persons.  
348 The terms "rent," "rental," "rentals," and "rental payments" do  
349 not include payments received by unrelated persons from the  
350 lessee, tenant or customer for facilitating the booking of  
351 reservations for or on behalf of the lessees, tenants, customers  
352 or licensees at hotels, apartment houses, roominghouses, mobile  
353 home parks, recreational vehicle parks, condominiums, timeshare

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354 resorts, or tourist or trailer camps in this state. The term  
355 "unrelated persons" means persons who are not related to the  
356 person operating transient accommodations, or to the owner of  
357 such accommodations, within the meaning of s. 1504, s. 267(b),  
358 or s. 707(b) of the Internal Revenue Code of 1986, as amended.

359 (2) The tax provided for in this section ~~herein~~ shall be  
360 in addition to the total amount of the rental, shall be charged  
361 by any the lessor or person operating transient accommodations,  
362 or the owner of such accommodations, subject to the tax imposed  
363 under this chapter ~~receiving the rent~~ in and by such said rental  
364 arrangement to the lessee or person paying the rental, and shall  
365 be due and payable at the time of the receipt of such rental  
366 payment by the ~~lessor or person~~ operating the transient  
367 accommodations, or the owner of such accomodations, ~~as defined~~  
368 ~~in this chapter, who receives said rental or payment.~~ The ~~owner,~~  
369 ~~lessor, or person~~ operating the transient accommodations, or the  
370 owner of such accommodations, receiving the rent shall remit the  
371 ~~tax~~ to the department the tax on the amount of the rent received  
372 by the person operating the transient accommodations, or the  
373 owner of such accommodations, at the times and in the manner  
374 hereinafter provided for dealers to remit taxes under this  
375 chapter. The same duties imposed by this chapter upon dealers in  
376 tangible personal property respecting the collection and  
377 remission of the tax; the making of returns; the keeping of  
378 books, records, and accounts; and the compliance with the rules  
379 and regulations of the department in the administration of this  
380 chapter shall apply to and be binding upon all persons who  
381 manage or operate hotels, apartment houses, roominghouses,

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382 tourist and trailer camps, and the rental of condominium units,  
383 and to all persons who collect or receive such rents on behalf  
384 of such owner or lessor taxable under this chapter. A person  
385 operating transient accommodations, or the owner of such  
386 accommodations, shall separately state the tax from the rental  
387 charged on the receipt, invoice, or other documentation issued  
388 with respect to charges for transient accommodations. Persons  
389 facilitating the booking of reservations who are unrelated to  
390 the person operating the transient accommodations in which the  
391 reservation is booked are not required to separately state  
392 amounts charged on the receipt, invoice, or other documentation  
393 issued by the person facilitating the booking of the  
394 reservation. Any amounts specifically collected as a tax are  
395 state funds and must be remitted as tax.

396 Section 4. Paragraphs (a) and (b) of subsection (3) of  
397 section 212.0305, Florida Statutes, are amended to read:

398 212.0305 Convention development taxes; intent;  
399 administration; authorization; use of proceeds.-

400 (3) APPLICATION; ADMINISTRATION; PENALTIES.-

401 (a)1. The convention development tax on transient rentals  
402 imposed by the governing body of any county authorized to so  
403 levy shall apply to the amount of any payment made by any person  
404 to rent, lease, or use for a period of 6 months or less any  
405 living quarters or accommodations in a hotel, apartment hotel,  
406 motel, resort motel, apartment, apartment motel, roominghouse,  
407 tourist or trailer camp, mobile home park, recreational vehicle  
408 park, condominium, or timeshare resort. When receipt of  
409 consideration is by way of property other than money, the tax

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410 shall be levied and imposed on the fair market value of such  
411 nonmonetary consideration. Any payment made by a person to rent,  
412 lease, or use any living quarters or accommodations which are  
413 exempt from the tax imposed under s. 212.03 shall likewise be  
414 exempt from any tax imposed under this section.

415       2.a. Tax shall be due on the consideration paid for  
416 occupancy in the county pursuant to a regulated short-term  
417 product, as defined in s. 721.05, or occupancy in the county  
418 pursuant to a product that would be deemed a regulated short-  
419 term product if the agreement to purchase the short-term right  
420 was executed in this state. Such tax shall be collected on the  
421 last day of occupancy within the county unless such  
422 consideration is applied to the purchase of a timeshare estate.  
423 The occupancy of an accommodation of a timeshare resort pursuant  
424 to a timeshare plan, a multisite timeshare plan, or an exchange  
425 transaction in an exchange program, as defined in s. 721.05, by  
426 the owner of a timeshare interest or such owner's guest, which  
427 guest is not paying monetary consideration to the owner or to a  
428 third party for the benefit of the owner, is not a privilege  
429 subject to taxation under this section. A membership or  
430 transaction fee paid by a timeshare owner that does not provide  
431 the timeshare owner with the right to occupy any specific  
432 timeshare unit but merely provides the timeshare owner with the  
433 opportunity to exchange a timeshare interest through an exchange  
434 program is a service charge and not subject to taxation under  
435 this section.

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436 3.b. Consideration paid for the purchase of a timeshare  
437 license in a timeshare plan, as defined in s. 721.05, is rent  
438 subject to taxation under this section.

439 4. As used in this section, the terms "consideration,"  
440 "rental," and "rents" mean the amount received by a person  
441 operating transient accommodations, or the owner of such  
442 accommodations, for the use of any living quarters or sleeping  
443 or housekeeping accommodations in, from, or a part of, or in  
444 connection with, any hotel, apartment house, roominghouse,  
445 timeshare resort, tourist or trailer camp, mobile home park,  
446 recreational vehicle park, or condominium. The term "person  
447 operating transient accommodations" means the person conducting  
448 the daily affairs of the physical facilities furnishing  
449 transient accommodations who is responsible for providing any of  
450 the services commonly associated with operating the facilities  
451 furnishing transient accommodations, including providing  
452 physical access to such facilities, regardless of whether such  
453 commonly associated services are provided by unrelated persons.  
454 The terms "consideration," "rental," and "rents" do not include  
455 payments received by unrelated persons from the lessee, tenant  
456 or customer for facilitating the booking of reservations for or  
457 on behalf of the lessees, tenants or customers at hotels,  
458 apartment houses, roominghouses, timeshare resorts, tourist or  
459 trailer camps, mobile home parks, recreational vehicle parks, or  
460 condominiums in this state. The term "unrelated persons" means  
461 persons who are not related to the person operating transient  
462 accommodations, or to the owner of such accommodations, within



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463 the meaning of s. 1504, s. 267(b), or s. 707(b) of the Internal  
464 Revenue Code of 1986, as amended.

465 (b) The tax shall be charged by the person receiving the  
466 consideration for the lease or rental, and the tax shall be  
467 collected from the lessee, tenant, or customer at the time of  
468 payment of the consideration for such lease or rental. A person  
469 operating transient accommodations, or the owner of such  
470 accommodations, shall separately state the tax from the rental  
471 charged on the receipt, invoice, or other documentation issued  
472 with respect to charges for transient accommodations. Persons  
473 facilitating the booking of reservations who are unrelated to  
474 the person operating the transient accommodations in which the  
475 reservation is booked are not required to separately state  
476 amounts charged on the receipt, invoice, or other documentation  
477 issued by the person facilitating the booking of the  
478 reservation. Any amounts specifically collected as a tax are  
479 county funds and must be remitted as tax.

480 Section 5. Subsection (1) of section 213.30, Florida  
481 Statutes, is amended to read:

482 213.30 Compensation for information relating to a  
483 violation of the tax laws.—

484 (1) The executive director of the department, pursuant to  
485 rules adopted by the department, is authorized to compensate:

486 (a) A county government providing information to the  
487 department leading to:

488 1. The punishment of, or collection of taxes, penalties,  
489 or interest from, any person with respect to the tax imposed by  
490 s. 212.03. The amount of any payment made under this

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491 subparagraph may not exceed 10 percent of any tax, penalties, or  
492 interest collected as a result of such information.

493 2. The identification and registration of a taxpayer who  
494 is not in compliance with the registration requirements of s.  
495 212.03. The amount of the payment made to any person who  
496 provides information to the department which results in the  
497 registration of a noncompliant taxpayer shall be \$100. The  
498 reward authorized in this subparagraph shall be paid only if the  
499 noncompliant taxpayer:

500 a. Is engaged in a bona fide taxable activity.

501 b. Is found by the department to have an unpaid tax  
502 liability.

503 (b) Persons providing information to the department  
504 leading to:

505 1.(a) The punishment of, or collection of taxes,  
506 penalties, or interest from, any person with respect to the  
507 taxes enumerated in s. 213.05. The amount of any payment made  
508 under this ~~subparagraph~~ ~~paragraph~~ may not exceed 10 percent of  
509 any tax, penalties, or interest collected as a result of such  
510 information.

511 2.(b) The identification and registration of a taxpayer  
512 who is not in compliance with the registration requirements of  
513 any tax statute that is listed in s. 213.05. The amount of the  
514 payment made to any person who provides information to the  
515 department which results in the registration of a noncompliant  
516 taxpayer shall be \$100. The reward authorized in this  
517 ~~subparagraph~~ ~~paragraph~~ shall be paid only if the noncompliant  
518 taxpayer:

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- 519        a.1. Conducts business from a permanent, fixed location.~~†~~  
520        b.2. Is engaged in a bona fide taxable activity.~~†~~ and  
521        c.3. Is found by the department to have an unpaid tax  
522        liability.

523                Section 6. Sections 1 and 3 of chapter 67-930, Laws of  
524        Florida, as amended, are amended to read:

525                Section 1. All cities and towns, in counties of the state  
526        having a population of not less than three hundred thirty  
527        thousand (330,000) and not more than three hundred forty  
528        thousand (340,000) and in counties having a population of more  
529        than nine hundred thousand (900,000), according to the latest  
530        official decennial census, whose charter specifically provides  
531        now or whose charter is so amended prior to January 1, 1968, for  
532        the levy of the exact tax as herein set forth, are hereby given  
533        the right, power and authority by ordinance or impose, levy and  
534        collect a tax within their corporate limits, to be known as a  
535        municipal resort tax, upon the rent of every occupancy of a room  
536        or rooms in any hotel, motel, apartment house, rooming house,  
537        tourist or trailer camp, as the same are defined in part I,  
538        chapter 212, Florida Statutes, and upon the retail sale price of  
539        all items of food or beverages sold at retail, and of alcoholic  
540        beverages, other than beer or malt beverages, sold at retail for  
541        consumption on the premises, at any place of business required  
542        by law to be licensed by the state hotel and restaurant  
543        commission or by the state beverage department; provided,  
544        however, this tax shall not apply to those sales the amount of  
545        which is less than fifty cents (50¢) nor to sales of food or  
546        beverages delivered to a person's home under a contract

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547 providing for deliveries on a regular schedule when the price of  
548 each meal is less than \$10 ~~ten dollars~~. As used in this section,  
549 the term "rent" means the amount received by a person operating  
550 transient accommodations, or the owner of such accommodations,  
551 for the use of any living quarters or sleeping or housekeeping  
552 accommodations in, from, or a part of, or in connection with,  
553 any hotel, apartment hotel, motel, resort motel, apartment,  
554 roominghouse, timeshare resort, tourist or trailer camp, mobile  
555 home park, recreational vehicle park, or condominium. The term  
556 "person operating transient accommodations" means the person  
557 conducting the daily affairs of the physical facilities  
558 furnishing transient accommodations who is responsible for  
559 providing any of the services commonly associated with operating  
560 the facilities furnishing transient accommodations, including  
561 providing physical access to such facilities, regardless of  
562 whether such commonly associated services are provided by  
563 unrelated persons. The term "rent" does not include payments  
564 received by unrelated persons from the lessee, tenant or  
565 customer for facilitating the booking of reservations for or on  
566 behalf of the lessees, tenants or customers at hotels, apartment  
567 hotels, motels, resort motels, apartments, roominghouses,  
568 timeshare resorts, tourist or trailer camps, mobile home parks,  
569 recreational vehicle parks, or condominiums in this state. The  
570 term "unrelated persons" means persons who are not related to  
571 the person operating transient accommodations, or to the owner  
572 of such accommodations, within the meaning of s. 1504, s.  
573 267(b), or s. 707(b) of the Internal Revenue Code of 1986, as  
574 amended.

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575 Section 3. The tax imposed by this act shall be collected  
576 from the person paying said rent of said retail sales price and  
577 shall be paid by such person for the use of the city or town to  
578 the person operating transient accommodations, or to the owner  
579 of such accommodations, collecting and receiving the rent or the  
580 retail sales price at the time of the payment thereof. It shall  
581 be the duty of every person operating transient accommodations,  
582 or the owner of such accommodations ~~renting a room or rooms~~, as  
583 herein provided, and of every person selling at retail food or  
584 beverages, or alcoholic beverages for consumption on the  
585 premises, other than beer or malt beverages, as herein provided,  
586 in acting as the tax collection medium or agency of the city or  
587 town, to collect from the person paying the rent or the retail  
588 sales price, for the use of the city or town, the tax imposed  
589 and levied pursuant to this act, and to report and pay over to  
590 the city or town all such taxes imposed, levied and collected,  
591 in accordance with the accounting and other provisions of the  
592 enacted ordinance. All cities and towns collecting a resort tax  
593 pursuant to the provisions of this act shall have the same  
594 duties and privileges as the Department of Revenue under part I  
595 of chapter 212, Florida Statutes, and may use any power granted  
596 to the Department of Revenue under part I of chapter 212,  
597 Florida Statutes, including enforcement and collection  
598 procedures and penalties imposed by part I of chapter 212,  
599 Florida Statutes, which shall be binding upon all persons and  
600 entities that are subject to the provisions of this act with  
601 regard to the municipal resort tax. A person operating transient  
602 accommodations, or the owner of such accommodations, shall

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603 separately state the tax from the rental charged on the receipt,  
604 invoice, or other documentation issued with respect to charges  
605 for transient accommodations. Persons who facilitate the booking  
606 of reservations who are unrelated persons with respect to a  
607 person who operates the transient accommodations with respect to  
608 which the reservation is booked are not required to separately  
609 state amounts charged on the receipt, invoice, or other  
610 documentation issued by the person facilitating the booking of  
611 the reservation. Any amounts specifically collected as a tax are  
612 city or town funds and shall be remitted as tax.

613 Section 7. The amendments to ss. 125.0104, 125.0108,  
614 212.03, and 212.0305, Florida Statutes, and sections 1 and 3 of  
615 chapter 67-903, Laws of Florida, made by this act are intended  
616 to be clarifying and remedial in nature and shall not provide a  
617 basis for assessments or refunds of tax for periods prior to  
618 July 1, 2010.

619 Section 8. This act shall take effect July 1, 2010.

620



Committee on

F&T

Date

3/25/10

Action

W/D

**HOUSE AMENDMENT FOR DRAFTING PURPOSES ONLY**

(may be used in Committee, but not on House Floor)

Amendment No. \_\_\_\_\_

Bill No. CS/HB 1241

(For filing with the Clerk, Committee and Member Amendments **must** be prepared on computer)

Representative(s)/The Committee on \_\_\_\_\_

JOHN TOSIA

offered the following amendment:

Amendment

on page 4, line 86,

ANY USE OF THE LOCAL OPTION TOURIST DEVELOPMENT  
TAX REVENUES COLLECTED PURSUANT TO THIS SECTION  
FOR A PURPOSE NOT EXPRESSLY AUTHORIZED BY  
PARAGRAPH (3) (I) OR PARAGRAPH (3) (N) OR  
PARAGRAPH (A), PARAGRAPH (B), OR PARAGRAPH  
(C) OF THIS SUBSECTION IS EXPRESSLY PROHIBITED  
INCLUDING FOR LEGAL SERVICES PROVIDED BY  
RETAINED COUNSEL.



Committee on

Finance & Tax Comm

Date \_\_\_\_\_

Action \_\_\_\_\_

**HOUSE AMENDMENT FOR DRAFTING PURPOSES ONLY**

(may be used in Committee, but not on House Floor)

Amendment No. \_\_\_\_\_

Bill No. 1241

(For filing with the Clerk, Committee and Member Amendments **must** be prepared on computer)

Representative(s)/The Committee on Fitzgerald

offered the following amendment: to

Amendment 1

on page 23, line \_\_\_\_\_,

Delete lines 613-618  
AND INSERT

SECTION 7. NOTHING HEREIN SHALL AFFECT  
LAWSUITS EXISTING ON THE DATE THIS ACT  
BECOMES EFFECTIVE REGARDING THESE TAXES.  
AMENDED BY THIS ACT.

Adopted



# COUNCIL MEETING REPORT

## Finance & Tax Council

3/25/2010 1:00:00PM

Location: 404 HOB

### HB 1443 : Tax on Sales, Use, and Other Transactions

Favorable With Council Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Gary Aubuchon	X				
Mackenson Bernard	X				
Chris Dorworth	X				
Keith Fitzgerald	X				
Erik Fresen	X				
Doug Holder	X				
Kurt Kelly			X		
H. Marlene O'Toole				X	
Ron Schultz			X		
William Snyder	X				
Perry Thurston	X				
John Tobia	X				
James Waldman	X				
Michael Weinstein	X				
Ellyn Setnor Bogdanoff (Chair)	X				
<b>Total Yeas: 13</b>		<b>Total Nays: 0</b>			

Committee meeting was reported out: Thursday, March 25, 2010 7:48:54PM

COUNCIL/COMMITTEE AMENDMENT

Bill No. HB 1443 (2010)

Amendment No. 1

COUNCIL/COMMITTEE ACTION

ADOPTED \_\_\_\_\_ (Y/N)  
ADOPTED AS AMENDED \_\_\_\_\_ (Y/N)  
ADOPTED W/O OBJECTION  (Y/N)  
FAILED TO ADOPT \_\_\_\_\_ (Y/N)  
WITHDRAWN \_\_\_\_\_ (Y/N)  
OTHER \_\_\_\_\_

---

1 Council/Committee hearing bill: Finance & Tax

2 Representative(s) Ambler offered the following:

3  
4 **Amendment (with title amendment)**

5 Remove lines 42-63 and insert:

6 (2) Any contract negotiated pursuant to subsection (1)  
7 shall be subject to approval by the legislature prior to  
8 execution of the contract.

9 (3) If a contract is approved by the legislature, on or  
10 before January 1 each year the department shall provide to the  
11 Governor and Cabinet, the Speaker of the House of  
12 Representatives, and the President of the Senate a report on any  
13 sales and use tax collection and administration system developed  
14 and implemented pursuant to this section. The report shall  
15 include information on the number of vendors participating in  
16 such system, the amount of sales and use tax collected by the  
17 vendors, and the amount of compensation paid to such vendors.

18 (4) Disclosure of information under this section shall be  
19 pursuant to a written agreement between the executive director

Amendment No. 1

20 of the department and such vendors, and the department shall be  
21 subject to the provisions of s. 213.053. Violation of such  
22 agreement is a misdemeanor of the first degree, punishable as  
23 provided in s. 775.082 or s. 775.083.

24 (5) When total sales and use tax collections by the  
25 department using the software developed under iSTART are  
26 certified by the director of the department to be at least \$5  
27 billion, the legislature shall consider reducing the applicable  
28 sales and use tax rate by 1 percentage point.

33 -----  
34 **T I T L E A M E N D M E N T**

35 Remove lines 8-13 and insert:

36 criteria; requiring contracts to be subject to legislative  
37 approval; requiring a report to the Governor and Legislature;  
38 providing for disclosure of information under the program;  
39 providing a penalty; providing the legislature consider reducing  
40 the sales and use tax rate under certain revenue certification  
41 circumstances; providing an effective date.

# COUNCIL MEETING REPORT

## Finance & Tax Council

3/25/2010 1:00:00PM

Location: 404 HOB

CS/HB 1547 : Lake Asbury Municipal Service Benefit District, Clay County

Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo			X		
Gary Aubuchon	X				
Mackenson Bernard	X				
Chris Dorworth			X		
Keith Fitzgerald	X				
Erik Fresen			X		
Doug Holder	X				
Kurt Kelly			X		
H. Marlene O'Toole	X				
Ron Schultz	X				
William Snyder	X				
Perry Thurston			X		
John Tobia	X				
James Waldman	X				
Michael Weinstein	X				
Ellyn Setnor Bogdanoff (Chair)	X				
<b>Total Yeas: 11</b>		<b>Total Nays: 0</b>			

Committee meeting was reported out: Thursday, March 25, 2010 7:48:54PM

# COUNCIL MEETING REPORT

## Finance & Tax Council

**3/25/2010 1:00:00PM**

**Location:** 404 HOB

**PCB FTC 10-07 : Community Development Districts**

Favorable

	<i>Yea</i>	<i>Nay</i>	<i>No Vote</i>	<i>Absentee Yea</i>	<i>Absentee Nay</i>
Joseph Abruzzo			X		
Gary Aubuchon	X				
Mackenson Bernard	X				
Chris Dorworth			X		
Keith Fitzgerald	X				
Erik Fresen			X		
Doug Holder			X		
Kurt Kelly			X		
H. Marlene O'Toole	X				
Ron Schultz	X				
William Snyder			X		
Perry Thurston	X				
John Tobia	X				
James Waldman	X				
Michael Weinstein	X				
Ellyn Setnor Bogdanoff (Chair)	X				
<b>Total Yeas: 10</b>		<b>Total Nays: 0</b>			

Committee meeting was reported out: Thursday, March 25, 2010 7:48:54PM

# COUNCIL MEETING REPORT

## Finance & Tax Council

3/25/2010 1:00:00PM

Location: 404 HOB

### PCB FTC 10-11 : Economic Development

Favorable With Amendments (3)

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo			X		
Gary Aubuchon	X				
Mackenson Bernard	X				
Chris Dorworth			X		
Keith Fitzgerald	X				
Erik Fresen			X		
Doug Holder			X		
Kurt Kelly			X		
H. Marlene O'Toole	X				
Ron Schultz	X				
William Snyder	X				
Perry Thurston	X				
John Tobia	X				
James Waldman	X				
Michael Weinstein	X				
Ellyn Setnor Bogdanoff (Chair)	X				
<b>Total Yeas: 11</b>		<b>Total Nays: 0</b>			

### Appearances:

Amendment related to Sales Tax

Jonathan Kilman (Lobbyist) - Information Only

Smart City Telecom

106 East College Avenue

Tallahassee FL 32301

Phone: (850) 222-6100

Barney Bishop (Lobbyist) - Proponent

Associated Industries of Florida

516 North Adams Street

Tallahassee FL 32301

Phone: (850) 224-7173

Committee meeting was reported out: Thursday, March 25, 2010 7:48:54PM

Amendment No. 1

COUNCIL/COMMITTEE ACTION

ADOPTED  (Y/N)  
ADOPTED AS AMENDED  (Y/N)  
ADOPTED W/O OBJECTION  (Y/N)  
FAILED TO ADOPT  (Y/N)  
WITHDRAWN  (Y/N)  
OTHER \_\_\_\_\_

---

1 Council/Committee hearing PCB: Finance & Tax Council  
2 Representative(s) Dorworth offered the following:

3  
4 **Amendment (with title amendment)**

5 Between lines 34 and 35, insert:

6 Section 1. Paragraph (a) of subsection (1) of section  
7 212.031, Florida Statutes, is amended to read:

8 212.031 Tax on rental or license fee for use of real  
9 property.-

10 (1)(a) It is declared to be the legislative intent that  
11 every person is exercising a taxable privilege who engages in  
12 the business of renting, leasing, letting, or granting a license  
13 for the use of any real property unless such property is:

14 1. Assessed as agricultural property under s. 193.461.

15 2. Used exclusively as dwelling units.

16 3. Property subject to tax on parking, docking, or storage  
17 spaces under s. 212.03(6).

18 4. Recreational property or the common elements of a  
19 condominium when subject to a lease between the developer or

COUNCIL/COMMITTEE AMENDMENT

PCB Name: PCB FTC 10-11 (2010)

Amendment No. 1

20 owner thereof and the condominium association in its own right  
21 or as agent for the owners of individual condominium units or  
22 the owners of individual condominium units. However, only the  
23 lease payments on such property shall be exempt from the tax  
24 imposed by this chapter, and any other use made by the owner or  
25 the condominium association shall be fully taxable under this  
26 chapter.

27 5. A public or private street or right-of-way and poles,  
28 conduits, fixtures, and similar improvements located on such  
29 streets or rights-of-way, occupied or used by a utility or  
30 provider of communications services, as defined by s. 202.11,  
31 for utility or communications or television purposes. For  
32 purposes of this subparagraph, the term "utility" means any  
33 person providing utility services as defined in s. 203.012. This  
34 exception also applies to property, wherever located, on which  
35 the following are placed: towers, antennas, cables, accessory  
36 structures, or equipment, not including switching equipment,  
37 used in the provision of mobile communications services as  
38 defined in s. 202.11. For purposes of this chapter, towers used  
39 in the provision of mobile communications services, as defined  
40 in s. 202.11, are considered to be fixtures.

41 6. A public street or road which is used for  
42 transportation purposes.

43 7. Property used at an airport exclusively for the purpose  
44 of aircraft landing or aircraft taxiing or property used by an  
45 airline for the purpose of loading or unloading passengers or  
46 property onto or from aircraft or for fueling aircraft.



Amendment No. 1

47 8.a. Property used at a port authority, as defined in s.  
48 315.02(2), exclusively for the purpose of oceangoing vessels or  
49 tugs docking, or such vessels mooring on property used by a port  
50 authority for the purpose of loading or unloading passengers or  
51 cargo onto or from such a vessel, or property used at a port  
52 authority for fueling such vessels, or to the extent that the  
53 amount paid for the use of any property at the port is based on  
54 the charge for the amount of tonnage actually imported or  
55 exported through the port by a tenant.

56 b. The amount charged for the use of any property at the  
57 port in excess of the amount charged for tonnage actually  
58 imported or exported shall remain subject to tax except as  
59 provided in sub-subparagraph a.

60 9. Property used as an integral part of the performance of  
61 qualified production services. As used in this subparagraph, the  
62 term "qualified production services" means any activity or  
63 service performed directly in connection with the production of  
64 a qualified motion picture, as defined in s. 212.06(1)(b), and  
65 includes:

66 a. Photography, sound and recording, casting, location  
67 managing and scouting, shooting, creation of special and optical  
68 effects, animation, adaptation (language, media, electronic, or  
69 otherwise), technological modifications, computer graphics, set  
70 and stage support (such as electricians, lighting designers and  
71 operators, greensmen, prop managers and assistants, and grips),  
72 wardrobe (design, preparation, and management), hair and makeup  
73 (design, production, and application), performing (such as  
74 acting, dancing, and playing), designing and executing stunts,

COUNCIL/COMMITTEE AMENDMENT

PCB Name: PCB FTC 10-11 (2010)

Amendment No. 1

75 coaching, consulting, writing, scoring, composing,  
76 choreographing, script supervising, directing, producing,  
77 transmitting dailies, dubbing, mixing, editing, cutting,  
78 looping, printing, processing, duplicating, storing, and  
79 distributing;

80 b. The design, planning, engineering, construction,  
81 alteration, repair, and maintenance of real or personal property  
82 including stages, sets, props, models, paintings, and facilities  
83 principally required for the performance of those services  
84 listed in sub-subparagraph a.; and

85 c. Property management services directly related to  
86 property used in connection with the services described in sub-  
87 subparagraphs a. and b.

88  
89 This exemption will inure to the taxpayer upon presentation of  
90 the certificate of exemption issued to the taxpayer under the  
91 provisions of s. 288.1258.

92 10. Leased, subleased, licensed, or rented to a person  
93 providing food and drink concessionaire services within the  
94 premises of a convention hall, exhibition hall, auditorium,  
95 stadium, theater, arena, civic center, performing arts center,  
96 publicly owned recreational facility, or any business operated  
97 under a permit issued pursuant to chapter 550. A person  
98 providing retail concessionaire services involving the sale of  
99 food and drink or other tangible personal property within the  
100 premises of an airport shall be subject to tax on the rental of  
101 real property used for that purpose, but shall not be subject to  
102 the tax on any license to use the property. For purposes of this

Amendment No. 1

103 subparagraph, the term "sale" shall not include the leasing of  
104 tangible personal property.

105 11. Property occupied pursuant to an instrument calling  
106 for payments which the department has declared, in a Technical  
107 Assistance Advisement issued on or before March 15, 1993, to be  
108 nontaxable pursuant to rule 12A-1.070(19)(c), Florida  
109 Administrative Code; provided that this subparagraph shall only  
110 apply to property occupied by the same person before and after  
111 the execution of the subject instrument and only to those  
112 payments made pursuant to such instrument, exclusive of renewals  
113 and extensions thereof occurring after March 15, 1993.

114 12. Rented, leased, subleased, or licensed to a  
115 concessionaire by a convention hall, exhibition hall,  
116 auditorium, stadium, theater, arena, civic center, performing  
117 arts center, or publicly owned recreational facility, during an  
118 event at the facility, to be used by the concessionaire to sell  
119 souvenirs, novelties, or other event-related products. This  
120 subparagraph applies only to that portion of the rental, lease,  
121 or license payment which is based on a percentage of sales and  
122 not based on a fixed price. This subparagraph is repealed July  
123 1, 2009.

124 13. Property used or occupied predominantly for space  
125 flight business purposes. As used in this subparagraph, "space  
126 flight business" means the manufacturing, processing, or  
127 assembly of a space facility, space propulsion system, space  
128 vehicle, satellite, or station of any kind possessing the  
129 capacity for space flight, as defined by s. 212.02(23), or  
130 components thereof, and also means the following activities

COUNCIL/COMMITTEE AMENDMENT

PCB Name: PCB FTC 10-11 (2010)

Amendment No. 1

131 supporting space flight: vehicle launch activities, flight  
132 operations, ground control or ground support, and all  
133 administrative activities directly related thereto. Property  
134 shall be deemed to be used or occupied predominantly for space  
135 flight business purposes if more than 50 percent of the  
136 property, or improvements thereon, is used for one or more space  
137 flight business purposes. Possession by a landlord, lessor, or  
138 licensor of a signed written statement from the tenant, lessee,  
139 or licensee claiming the exemption shall relieve the landlord,  
140 lessor, or licensor from the responsibility of collecting the  
141 tax, and the department shall look solely to the tenant, lessee,  
142 or licensee for recovery of such tax if it determines that the  
143 exemption was not applicable.

144 14. Rented, leased, subleased, or licensed to a person  
145 providing telecommunications, data, systems management, or  
146 Internet services at a publicly or private owned convention  
147 hall, civic center, or meeting space at a public lodging  
148 establishment as defined in s. 509.013, Florida Statutes. This  
149 subparagraph applies only to that portion of the rental, lease  
150 or license payment which is based on a percentage of sales,  
151 revenue sharing or royalty payments, and not based on a fixed  
152 price.

153 Section 2. Subparagraph (1)(a)14. is intended to be  
154 clarifying and remedial, and shall apply retroactively. This act  
155 shall not be construed to provide a basis for assessments of tax  
156 not paid, nor create a right to refund of any tax paid, pursuant  
157 to s. 212.031, Florida Statutes, for periods prior to the  
158 effective date of this act.

Amendment No. 1

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**T I T L E A M E N D M E N T**

Remove line 2 and insert:

An act relating to economic development; amending s. 212.031,  
F.S; providing an exemption for property rented to a person  
providing certain services at convention halls, civic centers or  
public lodging establishments; applying only to the portion of  
payment based on percentage of sale, revenue sharing or royalty  
payments; providing retroactive application; amending s.

COUNCIL/COMMITTEE AMENDMENT  
Bill No. PCB FTC 10-11 (2010)

Amendment No. 1a

COUNCIL/COMMITTEE ACTION

ADOPTED	<input type="checkbox"/>	(Y/N)
ADOPTED AS AMENDED	<input type="checkbox"/>	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	<input type="checkbox"/>	(Y/N)
WITHDRAWN	<input type="checkbox"/>	(Y/N)
OTHER	<input type="checkbox"/>	

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1 Council/Committee hearing bill: Finance & Tax Council

2 Representative(s) Dorworth offered the following:

3

4 **Amendment to Amendment (1) by Representative Dorworth**

5 Remove lines 145-146 and insert:

6 providing telecommunications, data systems management, or

7 Internet services at a publicly or privately owned convention

Amendment No. 2

COUNCIL/COMMITTEE ACTION

ADOPTED  (Y/N)  
ADOPTED AS AMENDED  (Y/N)  
ADOPTED W/O OBJECTION  (Y/N)  
FAILED TO ADOPT  (Y/N)  
WITHDRAWN  (Y/N)  
OTHER \_\_\_\_\_

1 Council/Committee hearing PCB: Finance & Tax Council  
2 Representative(s) Bogdanoff offered the following:

3  
4 **Amendment (with title amendment)**

5 Remove lines 309-399 and insert:

6 288.0659 Local Government Distressed Area Matching Grants.

7 (1) There is created within the Office of Tourism, Trade,  
8 and Economic Development the Local Government Distressed Area  
9 Matching Grants program. The purpose of the program is to  
10 stimulate investment in Florida's economy by providing grants to  
11 match demonstrated business assistance by local governments to  
12 attract and retain businesses in Florida. As used in this  
13 section, the term "office" means the Office of Tourism, Trade,  
14 and Economic Development.

15 (2) The office may accept and administer moneys  
16 appropriated to the office for providing grants to match  
17 expenditures by local governments to attract or retain  
18 businesses in Florida.

Amendment No. 2

19 (3) A county or city may apply for grants to match  
20 qualified business assistance made by the local government for  
21 the purpose of attracting or retaining a specific business. For  
22 purposes of this section, the term "qualified business  
23 assistance" means economic incentives provided by a local  
24 government for the purpose of attracting or retaining a specific  
25 business, including, but not limited to: suspensions, waivers,  
26 or reductions of impact fees or permit fees; direct incentive  
27 payments; expenditures for on site or offsite improvements  
28 directly benefiting a specific business; or construction or  
29 renovation of buildings for a specific business. A local  
30 government may apply for no more than one grant per targeted  
31 business. Further, a unit of local government may only have one  
32 pending application. Additional applications may be filed after  
33 a previous application has been approved or denied.

34 (4) To qualify for a grant the business being targeted by  
35 a local government must create 15 or more full-time jobs, must  
36 be new to Florida, expanding its operations in Florida, or would  
37 otherwise leave the state absent state and local assistance, and  
38 the local government applying for the grant must expedite its  
39 permitting processes for the target business by accelerating the  
40 normal review and approval timelines. In addition to these  
41 requirements, the office shall review the grant requests using  
42 the evaluation criteria set forth below, with priority given in  
43 descending order to the following items:

44 (a) The presence and degree of pervasive poverty,  
45 unemployment and general distress as determined pursuant to s.  
46 290.0058, in the area where the business will locate, with



COUNCIL/COMMITTEE AMENDMENT

PCB Name: PCB FTC 10-11 (2010)

Amendment No. 2

47 priority given to locations with greater degrees of poverty,  
48 unemployment and general distress;

49 (b) The extent of reliance on the local government  
50 expenditure as an inducement for the business's location  
51 decision, with priority given to higher levels of local  
52 government expenditure;

53 (c) The number of new full time jobs created, with priority  
54 given to higher numbers of jobs created;

55 (d) The average hourly rate of wages for jobs created, with  
56 priority given to higher average wages;

57 (e) The amount of capital investment to be made by the  
58 business, with priority given to higher amounts of capital  
59 investment.

60 (5) Further, in evaluating the grant requests, the office  
61 shall take into consideration the need for grant assistance as  
62 it relates to the local government's general fund balance as  
63 well as local incentive programs that are already in existence.

64 (6) Funds made available pursuant to this section may not  
65 be expended in connection with the relocation of a business from  
66 one community to another community in this state unless the  
67 Office determines that without such relocation the business will  
68 move outside this state or determines that the business has a  
69 compelling economic rationale for the relocation which creates  
70 additional jobs. Funds made available pursuant to this section  
71 may not be used by the receiving local government to supplant  
72 matching commitments required of the local government pursuant  
73 to other state or federal incentive programs.

COUNCIL/COMMITTEE AMENDMENT

PCB Name: PCB FTC 10-11 (2010)

Amendment No. 2

74 (7) Within 30 days of receipt of an application for a  
75 grant, the Office shall either approve a preliminary grant  
76 allocation or disapprove the request. The preliminary grant  
77 allocation shall be based on estimates of qualified business  
78 assistance demonstrated by the local government and shall equal  
79 50 percent of the amount of the estimated qualified business  
80 assistance or 50 thousand dollars, whichever is less. The  
81 preliminary grant allocation shall be executed by contract with  
82 the local government. The contract shall set forth the terms  
83 and conditions, including the time frames within which the final  
84 grant award will be disbursed. The final grant award shall not  
85 exceed the preliminary grant allocation. The office may approve  
86 preliminary grant allocations only to the extent that funds are  
87 appropriated for such grants by the Legislature.

88 (a) Preliminary grant allocations that are revoked or  
89 voluntarily surrendered shall be immediately available for  
90 reallocation.

91 (b) Recipients of preliminary grant allocations shall  
92 promptly report to the office the date on which the local  
93 government's permitting and approval process is completed and  
94 the date on which all qualified expenditures are completed.

95 (8) The office shall make a final grant award to a local  
96 government within 30 days of receipt of information from the  
97 local government sufficient to demonstrate actual qualified  
98 business assistance. An awarded grant amount shall equal 50  
99 percent of the amount of the qualified business assistance or 50  
100 thousand dollars, whichever is less, and shall not exceed the  
101 preliminary grant allocation. The amount by which a preliminary

Amendment No. 2

102 grant allocation exceeds a final grant award shall be  
103 immediately available for reallocation.

104 (9) The office may retain funds, not to exceed 2 percent  
105 of the funds made available pursuant to this section, for direct  
106 administrative costs associated with this section.

107  
108  
109

110 -----

111 **T I T L E A M E N D M E N T**

112 Remove lines 15-25 and insert:  
113 expenditures; providing a definition for "qualified business  
114 assistance"; providing qualifying requirements for targeted  
115 businesses; providing the office with evaluation criteria for  
116 grant requests; providing that grant approval is subject to  
117 appropriation; providing funds may not substitute other local  
118 government incentive commitments; providing a preliminary and  
119 final grant award process; limiting the grant amount for the  
120 qualified business assistance; limiting the amount of fund the  
121 office may retain for direct administrative costs associated  
122 with the program; providing an

Amendment No. 3

COUNCIL/COMMITTEE ACTION

ADOPTED  (Y/N)  
ADOPTED AS AMENDED  (Y/N)  
ADOPTED W/O OBJECTION  (Y/N)  
FAILED TO ADOPT  (Y/N)  
WITHDRAWN  (Y/N)  
OTHER \_\_\_\_\_

1 Council/Committee hearing PCB: Finance & Tax Council  
2 Representative(s) Bogdanoff offered the following:

3  
4 **Amendment (with title amendment)**

5 Remove lines 404-422 and insert:

6 recurring general revenue for Space Florida to address  
7 financing, business development and infrastructure needs to  
8 assist in the continued development of the aerospace industry in  
9 Florida and management of state-of-the-art facilities for space  
10 businesses that will create high technology, high-wage-earning  
11 jobs.

12 Section 4. There is appropriated for the 2010-2011 state  
13 fiscal year to the Office of Tourism, Trade and Economic  
14 Development within the Executive Office of the Governor the sum  
15 of \$3.2 million in nonrecurring general revenue exclusively for  
16 Space Florida to retrain workers as the result of the retirement  
17 of the Space Shuttle Program.

18 Section 5. There is appropriated for the 2010-2011 state  
19 fiscal year to the Office of Tourism, Trade and Economic

COUNCIL/COMMITTEE AMENDMENT

PCB Name: PCB FTC 10-11 (2010)

Amendment No. 3

20 Development within the Executive Office of the Governor the sum  
21 of \$2 million in nonrecurring general revenue to provide local  
22 government distressed area matching grants pursuant to s.  
23 288.0659. Notwithstanding s. 216.301 and pursuant to s. 216.351,  
24 any remaining funds from this appropriation as of June 30, 2011,  
25 shall remain available for carrying out the purpose of s  
26 288.0659, F.S.

27

28

29

-----  
**T I T L E A M E N D M E N T**

30

Remove lines 26-27 and insert:

31

appropriation for financing, business development and

32

infrastructure needs in the development of the aerospace

33

industry and management of facilities for space businesses;

# COUNCIL MEETING REPORT

## Finance & Tax Council

3/25/2010 1:00:00PM

Location: 404 HOB

PCB FTC 10-12 : Rescinding and Withdrawing a Joint Resolution

Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Gary Aubuchon	X				
Mackenson Bernard	X				
Chris Dorworth	X				
Keith Fitzgerald	X				
Erik Fresen			X		
Doug Holder	X				
Kurt Kelly	X				
H. Marlene O'Toole	X				
Ron Schultz	X				
William Snyder	X				
Perry Thurston	X				
John Tobia			X		
James Waldman	X				
Michael Weinstein	X				
Ellyn Setnor Bogdanoff (Chair)	X				
<b>Total Yeas: 14</b>		<b>Total Nays: 0</b>			

Committee meeting was reported out: Thursday, March 25, 2010 7:48:54PM

# COUNCIL MEETING REPORT

## Finance & Tax Council

3/25/2010 1:00:00PM

Location: 404 HOB

PCS for HB 1009 : Florida Tax Credit Scholarship Program

Favorable With Amendments (1)

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Gary Aubuchon			X		
Mackenson Bernard	X				
Chris Dorworth	X				
Keith Fitzgerald		X			
Erik Fresen	X				
Doug Holder	X				
Kurt Kelly	X				
H. Marlene O'Toole	X				
Ron Schultz			X		
William Snyder	X				
Perry Thurston		X			
John Tobia	X				
James Waldman	X				
Michael Weinstein	X				
Ellyn Setnor Bogdanoff (Chair)	X				
<b>Total Yeas: 12</b>		<b>Total Nays: 2</b>			

### Appearances:

Florida Tax Credit Scholarship  
Shannon Coates - Proponent  
Parent  
1545 31st Street South  
St. Petersburg FL 33712  
Phone: (727) 504-5379

Florida Tax Credit Scholarship  
Kathy Thrumston - Opponent  
Florida PTA  
6641 S. Old Floral City Road  
Floral City FL  
Phone: (352) 560-0330

Committee meeting was reported out: Thursday, March 25, 2010 7:48:54PM

COUNCIL/COMMITTEE AMENDMENT

Bill No. PCS for HB 1009 (2010)

Amendment No. 1

COUNCIL/COMMITTEE ACTION

ADOPTED                                    — (Y/N)  
ADOPTED AS AMENDED                   — (Y/N)  
ADOPTED W/O OBJECTION                ✓ (Y/N)  
FAILED TO ADOPT                        — (Y/N)  
WITHDRAWN                               — (Y/N)  
OTHER                                     —

1 Council/Committee hearing bill: Finance & Tax  
2 Representative(s) Weatherford offered the following:

3  
4        **Amendment (with title amendment)**

5        Between lines 1452 and 1453, insert:

6        Section 20. The Department of Revenue is authorized and  
7 all conditions are deemed met, to adopt emergency rules pursuant  
8 to ss. 120.536(1) and 120.54, Florida Statutes, to administer  
9 the provisions of this act. The emergency rules shall remain in  
10 effect for 6 months after the rules are adopted and the rules  
11 may be renewed during the pendency of procedures to adopt  
12 permanent rules addressing the subject of the emergency rules.

13        Section 21. For the 2010-2011 fiscal year, the sum of  
14 \$140,494 in nonrecurring funds from the General Revenue Fund is  
15 appropriated to the Department of Revenue for purposes of  
16 implementing the provisions of this act.



Amendment No. 1

20  
21  
22  
23  
24  
25  
26

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**T I T L E A M E N D M E N T**

Remove lines 62-63 and insert:  
references to changes made by the act; authorizing the  
Department of Revenue to adopt emergency rules; providing an  
appropriation to the Department of Revenue to implement the act;  
providing effective dates.

# COUNCIL MEETING REPORT

## Finance & Tax Council

3/25/2010 1:00:00PM

Location: 404 HOB

### PCSMB for HB 483 & HB 469 : Tax on Sales, Use, and Other Transactions

HB 483 laid on table under Rule 7.19; Refer to CS for HB 483 & HB 469

HB 469 laid on table under Rule 7.19; Refer to CS for HB 483 & HB 469

Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Gary Aubuchon			X		
Mackenson Bernard	X				
Chris Dorworth	X				
Keith Fitzgerald	X				
Erik Fresen	X				
Doug Holder	X				
Kurt Kelly	X				
H. Marlene O'Toole	X				
Ron Schultz			X		
William Snyder	X				
Perry Thurston	X				
John Tobia	X				
James Waldman	X				
Michael Weinstein	X				
Ellyn Setnor Bogdanoff (Chair)	X				
<b>Total Yeas: 14</b>		<b>Total Nays: 0</b>			

Committee meeting was reported out: Thursday, March 25, 2010 7:48:54PM