1 A bill to be entitled 2 An act relating to economic development; amending s. 3 20.60, F.S.; revising required elements of a report 4 prepared by the Department of Economic Opportunity; 5 amending s. 163.3180, F.S.; prohibiting a local 6 government from applying transportation concurrency 7 within its jurisdiction unless certain conditions are met; providing exceptions; providing applicability; 8 9 providing for expiration of the prohibition; amending 10 s. 163.31801, F.S.; prohibiting a county, municipality, or special district from applying 11 12 certain impact fees or other fees within its jurisdiction unless certain conditions are met; 13 providing exceptions; providing applicability; 14 15 providing for expiration of the prohibition; amending s. 212.20, F.S.; conforming provisions to changes made 16 by the act; amending s. 220.191, F.S.; excluding 17 certain funds from the definition of "cumulative 18 19 capital investment"; revising definition of the term 20 "qualifying project" to include a new or expanded 21 headquarters facility that locates in a certified 2.2 enterprise zone, for purposes of the capital investment tax credit; amending s. 288.005, F.S.; 23 revising definition of the term "economic benefits" to 24 25 include all state funds; amending s. 288.061, F.S.; 26 revising evaluation and contract requirements of the

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27 economic development incentive application process; amending s. 288.076, F.S.; conforming a cross-28 29 reference; revising definition of the term "state 30 investment" to include all state funds spent or 31 forgone to benefit a business; amending s. 288.1045, F.S.; revising provisions of the qualified defense 32 33 contractor and space flight business tax refund 34 program; revising definitions; revising, providing 35 limitations on, and authorizing waivers from local financial support requirements; authorizing specified 36 tax refund payments to qualified applicants in a rural 37 38 area of opportunity or certified enterprise zone; authorizing certain gualified applicants to receive a 39 tax refund by providing certain information to the 40 Department of Economic Opportunity; delaying the 41 42 expiration date of the qualified defense contractor and space flight business tax refund program; amending 43 s. 288.106, F.S.; revising provisions of the tax 44 refund program for qualified target industry 45 46 businesses; revising definitions; defining the term 47 "certified enterprise zone"; revising, providing limitations on, and authorizing waivers from local 48 financial support requirements; revising provisions 49 applicable to a rural area of opportunity; authorizing 50 51 a qualified target industry business to receive tax 52 refund payments if a project in a certified enterprise

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53 zone meets specified requirements; providing 54 limitations; authorizing the department to waive 55 certain wage requirements for projects in a certified 56 enterprise zone; repealing provisions regarding 57 economic recovery extensions of certain tax refund agreements; amending s. 288.108, F.S.; revising 58 59 provisions relating to high-impact businesses; defining the term "local financial support"; 60 authorizing certain waivers from local financial 61 62 support requirements; revising application 63 requirements and requiring the Department of Economic 64 Opportunity to certify high-impact business grant applications; providing requirements for the Governor 65 66 relating to such applications; providing contract and 67 department validation requirements for such 68 applications; amending s. 288.1088, F.S.; revising 69 provisions regarding the Quick Action Closing Fund; 70 revising project eligibility requirements; providing 71 limitations on and authorizing waivers from local 72 financial support requirements; revising contract 73 requirements for certain projects eligible for funding 74 through the Quick Action Closing Fund; revising 75 approval requirements for amendments or modifications of contract requirements for such projects; revising 76 requirements of the Governor relating to certain 77 78 projects eligible for funding through the Quick Action

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79 Closing Fund; amending s. 288.1089, F.S.; revising provisions relating to the Innovation Incentive 80 81 Program; revising definitions; defining the term 82 "certified enterprise zone"; revising provisions 83 applicable to a rural areas of opportunity; authorizing the department to waive certain wage 84 85 requirements for projects in a rural area of 86 opportunity or certified enterprise zone; requiring an 87 innovation business project located in a certified enterprise zone to meet specified requirements; 88 89 limiting wage requirement waivers under specified 90 circumstances; requiring certain innovation projects 91 located in a rural area of opportunity or certified 92 enterprise zone to meet specified requirements; 93 authorizing and providing limitations on waivers from 94 local financial support requirements relating to the 95 program; revising requirements of the Governor and the Department of Economic Opportunity relating to certain 96 97 projects eligible for funding through the program; 98 revising contract requirements for such projects; 99 revising approval requirements for amendments or 100 modifications of contract requirements for such 101 projects; repealing ss. 288.1168 and 288.1169, F.S., relating to state agency funding of the professional 102 103 golf hall of fame facility and the International Game 104 Fish Association World Center facility, respectively;

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105 amending s. 288.901, F.S.; providing that it is a purpose of Enterprise Florida, Inc., to foster and 106 107 encourage high-technology startup and second-state 108 business development; revising expertise requirements 109 of members of the board of directors of Enterprise 110 Florida, Inc.; amending ss. 288.9602, 288.9605, and 111 288.9610, F.S.; revising provisions relating to the 112 Florida Development Finance Corporation to remove 113 references to interlocal agreements made pursuant to 114 the Florida Interlocal Cooperation Act and to remove 115 requirements that the corporation enter into such 116 agreements; amending s. 288.9604, F.S.; providing that 117 actions taken by the board of directors of the Florida 118 Development Finance Corporation are valid without 119 regard to vacancies on the board; amending s. 120 288.9606, F.S.; deleting a requirement that the 121 Florida Development Finance Corporation receive 122 authority to issue revenue bonds from a public agency; 123 authorizing the corporation to issue revenue bonds or 124 other evidences of indebtedness; revising requirements 125 for such issuance; conforming provisions to changes 126 made by the act; providing that the corporation is 127 deemed a local government for certain tax assessment purposes; requiring the corporation to hold hearings 128 129 and enter into agreements with property owners, 130 property appraisers, tax collectors, and other

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131 entities to administer programs and assess certain taxes; amending s. 288.991, F.S.; revising a short 132 133 title; amending ss. 288.9914 and 288.9917, F.S.; 134 specifying that certain timeframes relating to 135 Department of Economic Opportunity qualified 136 investment applications are measured in calendar days; 137 amending s. 288.9920, F.S.; authorizing the recapture 138 of certain tax credits from qualified active low-139 income community businesses which violate certain 140 ownership or investment restrictions after a specified 141 date; creating s. 288.9923, F.S.; restricting certain 142 qualified active low-income community businesses from 143 holding certain ownership or investment interests in 144 specified qualified community development entities or 145 affiliates after a specified period; providing 146 applicability; creating s. 288.913, F.S.; creating the 147 Startup Florida Initiative; providing legislative 148 findings; providing definitions; requiring Enterprise 149 Florida, Inc., to develop a statewide strategic plan 150 for high-technology startup and second-stage business 151 growth and development; providing requirements for the 152plan; requiring Enterprise Florida, Inc., to market 153 the plan inside and outside the state; requiring 154 Enterprise Florida, Inc., to provide information about 155 the plan in its annual report; amending ss. 189.033, 156 288.11625, and 288.11631, F.S.; conforming cross-

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157 references; extending and renewing certain permits 158 subject to certain expiration dates; providing 159 applicability of the extension to certain related 160 activities; providing for extension of commencement 161 and completion dates; requiring permitholders to 162 notify authorizing agencies of intent to use the 163 extension and anticipated time of the extension; specifying nonapplicability to certain permits; 164 providing applicability of certain rules to extended 165 166 permits; preserving the authority of counties and 167 municipalities to impose certain security and sanitary 168 requirements on property owners under certain circumstances; requiring permitholders to notify 169 170 permitting agencies of intent to use the extension; 171 creating s. 290.50, F.S.; providing requirements for 172 the creation and operation of a designated local 173 enterprise zone program; creating s. 290.60, F.S.; 174 providing requirements for the Department of Economic 175 Opportunity to certify and decertify a local 176 enterprise zone; authorizing the department to adopt 177 rules; requiring the department to develop certain 178 marketing information; requiring the department's 179 annual report to contain certain information; amending s. 159.27, F.S.; revising definition of the term 180 181 "project" to include a commercial project in a 182 certified enterprise zone for purposes of certain bond

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183 financing provisions; defining the term "commercial project in a certified enterprise zone"; amending s. 184 185 159.803, F.S.; revising definition of the term 186 "priority project" to include any project to be 187 located in a certified enterprise zone for purposes of 188 certain bond financing provisions; amending s. 189 163.2517, F.S.; authorizing a local government to 190 designate a certified enterprise zone as an urban 191 infill and redevelopment area using specified factors; 192 amending s. 163.503, F.S.; defining the term 193 "certified enterprise zone" for purposes of the Safe 194 Neighborhoods Act; amending s. 163.521, F.S.; authorizing certain local governments to request 195 196 funding for capital improvements in a neighborhood 197 improvement district located in a certified enterprise 198 zone; amending s. 163.522, F.S.; directing a county or 199 municipality containing a certified enterprise zone to 200 consider creating a neighborhood improvement district 201 within such zone; amending s. 166.231, F.S.; 202 authorizing a municipality to enact ordinances 203 relating to public service tax exemptions for 204 certified enterprise zones; conditioning applicability 205 of such ordinance upon state certification of such 206 zones; deleting the future expiration of the 207 authorization; amending s. 196.012, F.S.; conforming a 208 cross-reference; revising definitions of the terms

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209 "new business" and "expansion of an existing business" 210 to include a business or organization located within a 211 certified enterprise zone; defining the term 212 "certified enterprise zone" for purposes of certain 213 property tax exemptions; amending s. 196.095, F.S.; 214 providing an exemption from certain property tax for a 215 licensed child care facility operating in a certified enterprise zone; providing application and review 216 requirements for such exemption; amending s. 196.1995, 217 218 F.S.; authorizing a board of county commissioners or 219 other governing body to call a referendum regarding 220 certain ad valorem tax exemptions for new and 221 expanding businesses in a certified enterprise zone; 222 providing requirements for such referendum; 223 conditioning applicability of an approved referendum 224 upon state certification of a certified enterprise 225 zone; providing limitations; amending s. 205.022, 226 F.S.; defining the term "certified enterprise zone" 227 for purposes of local business taxes; amending s. 228 205.054, F.S.; authorizing an exemption of 50 percent 229 of business taxes for certain businesses located in a 230 certified enterprise zone; providing applicability; 231 conditioning exemption upon state certification of a 232 certified enterprise zone; deleting the future 233 expiration of the authorization; amending s. 212.02, 234 F.S.; defining the term "certified enterprise zone"

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235 for purposes of the Florida Revenue Act of 1949; 236 deleting the future expiration of the definition; 237 amending s. 212.08, F.S.; revising exemptions relating 238 to building materials used in redevelopment projects 239 to include housing projects and mixed-use projects 240 located in a certified enterprise zone; revising 241 eligibility criteria for community contribution tax credits to include certain projects located within a 242 certified enterprise zone; amending s. 220.183, F.S.; 243 244 revising eligibility criteria for community 245 contribution tax credit projects to include projects 246 located within a certified enterprise zone; amending 247 s. 288.0001, F.S.; revising required elements of an analysis prepared by the Office of Economic and 248 249 Demographic Research and the Office of Program Policy 250 Analysis and Government Accountability to include the 251 enterprise zone certification program; conforming a 252 cross-reference; making a technical change; amending 253 s. 288.018, F.S.; authorizing the Department of 254 Economic Opportunity to contract for the development 255 of a web portal or website regarding certified 256 enterprise zones; providing requirements for such 257 portals or websites; amending s. 288.047, F.S.; 258 requiring Workforce Florida, Inc., to set aside 30 259 percent of certain Quick-Response Training Program 260 revenues to fund instructional programs for businesses

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261 located in a certified enterprise zone; amending ss. 288.11621 and 288.11631, F.S.; revising evaluation 262 263 criteria for state funding of a certain spring 264 training franchises' facilities to include the 265 facilities' location in a certified enterprise zone; 266 amending s. 339.2821, F.S.; revising evaluation 267 criteria for economic development transportation projects to include a project's location within a 268 269 certified enterprise zone; amending s. 403.973, F.S.; 270 authorizing regional permit action teams to expedite 271 the review of permit applications and local 272 comprehensive plan amendments submitted by businesses located in a certified enterprise zone that meet 273 274 specified criteria; amending ss. 624.509 and 624.5091, 275 F.S.; authorizing the transfer of certain excess tax 276 credits related to employees whose place of employment 277 is located within a certified enterprise zone, up to a 278 specified percentage; providing applicability; amending s. 624.5105, F.S.; requiring certain projects 279 280 eligible for a community contribution tax credit to be 281 located in a certified enterprise zone; providing an 2.82 effective date. 283 284 Be It Enacted by the Legislature of the State of Florida: 285 286 Section 1. Subsection (10) of section 20.60, Florida

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287 Statutes, is amended to read:

288 20.60 Department of Economic Opportunity; creation; powers 289 and duties.-

(10) The department, with assistance from Enterprise
Florida, Inc., shall, by November 1 of each year, submit an
annual report to the Governor, the President of the Senate, and
the Speaker of the House of Representatives on the condition of
the business climate and economic development in the state.

(a) The report must include the identification of problemsand a prioritized list of recommendations.

(b) The report must incorporate annual reports of other programs, including:

The displaced homemaker program established under s.
 446.50.

301 2. Information provided by the Department of Revenue under302 s. 290.014.

303 3. Information provided by enterprise zone development
 304 agencies under s. 290.0056 and An analysis of the activities and
 305 accomplishments of each certified enterprise zone.

306 4. The Economic Gardening Business Loan Pilot Program
307 established under s. 288.1081 and the Economic Gardening
308 Technical Assistance Pilot Program established under s.
309 288.1082.

310 5. A detailed report of the performance of the Black
311 Business Loan Program and a cumulative summary of quarterly
312 report data required under s. 288.714.

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313	6. The Rural Economic Development Initiative established
314	under s. 288.0656.
315	7. A detailed analysis of the information provided by
316	community development entities pursuant to the New Markets
317	Development Program Act in s. 288.9918. The first annual report
318	that includes such analysis shall analyze all data the
319	department has received from community development entities
320	since the inception of the New Markets Development Program Act.
321	Section 2. Subsection (7) is added to section 163.3180,
322	Florida Statutes, to read:
323	163.3180 Concurrency
324	(7) (a) Notwithstanding any other provision of law,
325	ordinance, or resolution, before July 1, 2018, a local
326	government may only apply transportation concurrency within its
327	jurisdiction or require a proportionate-share contribution or
328	construction for a new business development if authorized by
329	supermajority vote of the local government's governing
330	authority. This paragraph does not apply to:
331	1. Proportionate-share contribution or construction
332	assessed on an existing business development before July 1,
333	2015.
334	2. A new business development that consists of more than
335	6,000 square feet and has a classification other than
336	residential.
337	3. A new business development that will include a business
338	that employs more than 12 full-time employees.
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339	(b) In order to maintain the exemption from transportation
340	concurrency and proportionate-share contribution or construction
341	pursuant to paragraph (a), a new business development must
342	receive a certificate of occupancy on or before July 1, 2019. If
343	the certificate of occupancy is not received by July 1, 2019,
344	the local government may apply transportation concurrency and
345	require the appropriate proportionate-share contribution or
346	construction for the business development that would otherwise
347	be applied. An outstanding obligation related to the
348	proportionate-share contribution or construction runs with the
349	land and is enforceable against any person claiming a fee
350	interest in the land subject to the obligation.
351	(c) This subsection does not apply if such application
352	results in a reduction of previously pledged revenue of a local
353	government for outstanding bonds or notes or to a local
354	government with a mobility fee-based funding system in place on
355	or before January 1, 2015.
356	(d) A developer may, upon written notification to the
357	local government, elect to have the local government apply
358	transportation concurrency and proportionate-share contribution
359	or construction to a business development.
360	(e) This subsection expires July 1, 2019.
361	Section 3. Subsection (6) is added to section 163.31801,
362	Florida Statutes, to read:
363	163.31801 Impact fees; short title; intent; definitions;
364	ordinances levying impact fees
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365 (6) (a) Notwithstanding any other provision of law, ordinance, or resolution, before July 1, 2018, a county, 366 367 municipality, or special district may only impose a new or 368 existing impact fee or a new or existing fee associated with the 369 mitigation of transportation impacts on a new business 370 development if authorized by supermajority vote of the governing body of the county, municipality, or special district. This 371 372 paragraph does not apply to: 373 1. An impact fee or fee associated with the mitigation of 374 transportation impacts previously enacted by law, ordinance, or 375 resolution assessed on an existing business development before 376 July 1, 2015. 377 2. A new business development that consists of more than 378 6,000 square feet and has a classification other than 379 residential. 380 3. A new business development that will include a business 381 that employs more than 12 full-time employees. 382 The governing authority of a county, municipality, or (b) 383 special district imposing an impact fee in existence on July 1, 384 2014, must reauthorize the imposition of the fee pursuant to 385 this subsection. 386 (c) In order to maintain the exemption from impact fees and fees associated with the mitigation of transportation 387 388 impacts pursuant to paragraph (a), a new business development 389 must receive a certificate of occupancy on or before July 1, 390 2019. If the certificate of occupancy is not received by July 1,

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391	2019, the county, municipality, or special district may impose
392	the appropriate impact fees and fees associated with the
393	mitigation of transportation impacts on the business development
394	that would otherwise be applied. An outstanding obligation
395	related to impact fees and fees associated with the mitigation
396	of transportation impacts on the business development runs with
397	the land and is enforceable against any person claiming a fee
398	interest in the land subject to the obligation.
399	(d) This subsection does not apply if such application
400	results in a reduction of previously pledged revenue of a
401	county, municipality, or special district for outstanding bonds
402	or notes or to a county, municipality, or special district with
403	a mobility fee-based funding system in place on or before
404	January 1, 2015.
405	(e) A developer may, upon notification to the county,
406	municipality, or special district, elect to have impact fees and
407	fees associated with the mitigation of transportation impacts
408	imposed on a business development.
409	(f) This subsection expires July 1, 2019.
410	Section 4. Paragraph (d) of subsection (6) of section
411	212.20, Florida Statutes, is amended to read:
412	212.20 Funds collected, disposition; additional powers of
413	department; operational expense; refund of taxes adjudicated
414	unconstitutionally collected
415	(6) Distribution of all proceeds under this chapter and
416	ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:
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(d) The proceeds of all other taxes and fees imposed
pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
and (2)(b) shall be distributed as follows:

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

426 2. After the distribution under subparagraph 1., 8.8854 427 percent of the amount remitted by a sales tax dealer located 428 within a participating county pursuant to s. 218.61 shall be 429 transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to be 430 transferred shall be reduced by 0.1 percent, and the department 431 432 shall distribute this amount to the Public Employees Relations 433 Commission Trust Fund less \$5,000 each month, which shall be 434 added to the amount calculated in subparagraph 3. and 435 distributed accordingly.

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

440 4. After the distributions under subparagraphs 1., 2., and
441 3., 2.0603 percent of the available proceeds shall be
442 transferred monthly to the Revenue Sharing Trust Fund for

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443 Counties pursuant to s. 218.215.

5. After the distributions under subparagraphs 1., 2., and 444 445 3., 1.3517 percent of the available proceeds shall be 446 transferred monthly to the Revenue Sharing Trust Fund for 447 Municipalities pursuant to s. 218.215. If the total revenue to 448 be distributed pursuant to this subparagraph is at least as 449 great as the amount due from the Revenue Sharing Trust Fund for 450 Municipalities and the former Municipal Financial Assistance 451 Trust Fund in state fiscal year 1999-2000, no municipality shall 452 receive less than the amount due from the Revenue Sharing Trust 453 Fund for Municipalities and the former Municipal Financial 454 Assistance Trust Fund in state fiscal year 1999-2000. If the 455 total proceeds to be distributed are less than the amount 456 received in combination from the Revenue Sharing Trust Fund for 457 Municipalities and the former Municipal Financial Assistance 458 Trust Fund in state fiscal year 1999-2000, each municipality 459 shall receive an amount proportionate to the amount it was due in state fiscal year 1999-2000. 460

461

6. Of the remaining proceeds:

a. In each fiscal year, the sum of \$29,915,500 shall be
divided into as many equal parts as there are counties in the
state, and one part shall be distributed to each county. The
distribution among the several counties must begin each fiscal
year on or before January 5th and continue monthly for a total
of 4 months. If a local or special law required that any moneys
accruing to a county in fiscal year 1999-2000 under the then-

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469 existing provisions of s. 550.135 be paid directly to the 470 district school board, special district, or a municipal 471 government, such payment must continue until the local or 472 special law is amended or repealed. The state covenants with 473 holders of bonds or other instruments of indebtedness issued by 474 local governments, special districts, or district school boards 475 before July 1, 2000, that it is not the intent of this 476 subparagraph to adversely affect the rights of those holders or 477 relieve local governments, special districts, or district school 478 boards of the duty to meet their obligations as a result of 479 previous pledges or assignments or trusts entered into which 480 obligated funds received from the distribution to county 481 governments under then-existing s. 550.135. This distribution 482 specifically is in lieu of funds distributed under s. 550.135 483 before July 1, 2000.

484 The department shall distribute \$166,667 monthly to b. 485 each applicant certified as a facility for a new or retained 486 professional sports franchise pursuant to s. 288.1162. Up to 487 \$41,667 shall be distributed monthly by the department to each 488 certified applicant as defined in s. 288.11621 for a facility 489 for a spring training franchise. However, not more than \$416,670 490 may be distributed monthly in the aggregate to all certified 491 applicants for facilities for spring training franchises. 492 Distributions begin 60 days after such certification and 493 continue for not more than 30 years, except as otherwise 494 provided in s. 288.11621. A certified applicant identified in

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495 this sub-subparagraph may not receive more in distributions than 496 expended by the applicant for the public purposes provided in s. 497 288.1162(5) or s. 288.11621(3).

498 c. Beginning 30 days after notice by the Department of 499 Economic Opportunity to the Department of Revenue that an 500 applicant has been certified as the professional golf hall of 501 fame pursuant to s. 288.1168 and is open to the public, \$166,667 502 shall be distributed monthly, for up to 300 months, to the 503 applicant.

504 d. Beginning 30 days after notice by the Department of Economic Opportunity to the Department of Revenue that the 505 506 applicant has been certified as the International Game Fish 507 Association World Center facility pursuant to s. 288.1169, and 508 the facility is open to the public, \$83,333 shall be distributed 509 monthly, for up to 168 months, to the applicant. This 510 distribution is subject to reduction pursuant to s. 288.1169. A 511 lump sum payment of \$999,996 shall be made after certification 512 and before July 1, 2000.

513 c.e. The department shall distribute up to \$83,333 monthly 514 to each certified applicant as defined in s. 288.11631 for a 515 facility used by a single spring training franchise, or up to \$166,667 monthly to each certified applicant as defined in s. 516 517 288.11631 for a facility used by more than one spring training 518 franchise. Monthly distributions begin 60 days after such 519 certification or July 1, 2016, whichever is later, and continue 520 for not more than 20 years to each certified applicant as

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defined in s. 288.11631 for a facility used by a single spring training franchise or not more than 25 years to each certified applicant as defined in s. 288.11631 for a facility used by more than one spring training franchise. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided in s. 288.11631(3).

528 d.f. Beginning 45 days after notice by the Department of 529 Economic Opportunity to the Department of Revenue that an 530 applicant has been approved by the Legislature and certified by 531 the Department of Economic Opportunity under s. 288.11625 or 532 upon a date specified by the Department of Economic Opportunity 533 as provided under s. 288.11625(6)(d), the department shall 534 distribute each month an amount equal to one-twelfth of the 535 annual distribution amount certified by the Department of 536 Economic Opportunity for the applicant. The department may not 537 distribute more than \$7 million in the 2014-2015 fiscal year or 538 more than \$13 million annually thereafter under this sub-539 subparagraph.

540 7. All other proceeds must remain in the General Revenue 541 Fund.

542 Section 5. Paragraphs (b) and (g) of subsection (1) of 543 section 220.191, Florida Statutes, are amended to read:

- 544
- 220.191 Capital investment tax credit.-
- 545 (1) DEFINITIONS.-For purposes of this section:
- 546 (b) "Cumulative capital investment" means the total

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547 capital investment in land, buildings, and equipment made by or on behalf of the qualifying business in connection with a 548 549 qualifying project during the period from the beginning of 550 construction of the project to the commencement of operations. 551 The term does not include funds granted to or spent on behalf of the qualifying business by the state, a local government, or 552 553 other governmental entity; funds appropriated in the General 554 Appropriations Act; or funds otherwise provided to the 555 qualifying business by a state agency, local government, or 556 other governmental entity.

(g) "Qualifying project" means a facility in this state meeting one or more of the following criteria:

559 A new or expanding facility in this state which creates 1. at least 100 new jobs in this state and is in one of the high-560 561 impact sectors identified by Enterprise Florida, Inc., and 562 certified by the Department of Economic Opportunity pursuant to 563 s. 288.108(6), including, but not limited to, aviation, aerospace, automotive, and silicon technology industries. 564 565 However, between July 1, 2011, and June 30, 2014, the 566 requirement that a facility be in a high-impact sector is waived 567 for any otherwise eligible business from another state which 568 locates all or a portion of its business to a Disproportionally 569 Affected County. For purposes of this section, the term 570 "Disproportionally Affected County" means Bay County, Escambia 571 County, Franklin County, Gulf County, Okaloosa County, Santa 572 Rosa County, Walton County, or Wakulla County.

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573 A new or expanded facility in this state which is 2. engaged in a target industry designated pursuant to the 574 575 procedure specified in s. 288.106(2) and which is induced by 576 this credit to create or retain at least 1,000 jobs in this 577 state, provided that at least 100 of those jobs are new, pay an 578 annual average wage of at least 130 percent of the average 579 private sector wage in the area as defined in s. 288.106(2), and 580 make a cumulative capital investment of at least \$100 million. 581 Jobs may be considered retained only if there is significant 582 evidence that the loss of jobs is imminent. Notwithstanding 583 subsection (2), annual credits against the tax imposed by this 584 chapter may not exceed 50 percent of the increased annual 585 corporate income tax liability or the premium tax liability generated by or arising out of a project qualifying under this 586 587 subparagraph. A facility that qualifies under this subparagraph 588 for an annual credit against the tax imposed by this chapter may 589 take the tax credit for a period not to exceed 5 years.

590 A new or expanded headquarters facility in this state 3. 591 which locates in a certified an enterprise zone and brownfield 592 area and is induced by this credit to create at least 1,500 jobs 593 which on average pay at least 200 percent of the statewide 594 average annual private sector wage, as published by the 595 Department of Economic Opportunity, and which new or expanded 596 headquarters facility makes a cumulative capital investment in 597 this state of at least \$250 million.

598

Section 6. Subsection (1) of section 288.005, Florida

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599 Statutes, is amended to read:

288.005 Definitions.-As used in this chapter, the term: 600 "Economic benefits" means the direct, indirect, and 601 (1)602 induced gains in state revenues as a percentage of the state's 603 investment. The state's investment includes all state funds 604 spent or forgone to benefit the business, including, but not 605 limited to, state funds appropriated to public and private 606 entities, state grants, tax exemptions, tax refunds, tax 607 credits, and other state incentives.

608 Section 7. Subsection (2) and paragraph (a) of subsection 609 (3) of section 288.061, Florida Statutes, are amended to read: 610 288.061 Economic development incentive application 611 process.—

612 (2) (a) Beginning July 1, 2013, The department shall review 613 and evaluate each economic development incentive application for 614 the economic benefits of the proposed award of state incentives 615 proposed for the project. Such review shall occur before the 616 department approves an economic development incentive 617 application and each time an approved incentive agreement or contract is amended, extended, or otherwise altered by the 618 619 department or Enterprise Florida, Inc. The department shall 620 notify the Legislature within 5 business days after any contract amendment or use of an incentive contract extension. Except as 621 622 otherwise provided in this chapter, the department may not 623 execute an amendment to an incentive agreement or contract for a 624 project the economic benefits of which have been reduced unless

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625 the award of state incentives outlined in the incentive agreement or contract have been reduced by a proportionate 626 627 amount. When evaluating an economic development incentive 628 application, the department may not attribute to the business 629 any capital investment made by the business using state funds. 630 As used in this subsection, the term "economic (b) 631 benefits" has the same meaning as provided in s. 288.005. The 632 Office of Economic and Demographic Research shall establish the 633 methodology and model used to calculate the economic benefits 634 and shall establish guidelines for appropriate application of 635 the model. For purposes of this requirement, an amended 636 definition of "economic benefits" may be developed by the Office 637 of Economic and Demographic Research but must include all state funds spent or forgone to benefit a business, including, but not 638 limited to, state funds appropriated to public and private 639 640 entities, state grants, tax exemptions, tax refunds, tax 641 credits, other state incentives, and any other source of state 642 funds which should reasonably be known to the department at the 643 time of approval. 644 (c) For the purpose of calculating the economic benefits 645 of a project, the department may not attribute to the business 646 any capital investment made by the business using state funds. 647 For the purpose of evaluating economic development (d) 648 incentive applications, the department shall consider the 649 cumulative capital investment, as defined in s. 220.191. 650 Within 10 business days after the department receives (3) Page 25 of 148

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651 the submitted economic development incentive application, the 652 executive director shall approve or disapprove the application 653 and issue a letter of certification to the applicant which 654 includes a justification of that decision, unless the business 655 requests an extension of that time.

656 The contract or agreement with the applicant must (a) 657 specify the total amount of the award, the performance 658 conditions that must be met to obtain the award, the schedule 659 for payment, and sanctions that would apply for failure to meet 660 performance conditions. The contract or agreement with the 661 applicant must require that the applicant use the state's job 662 bank system to advertise job openings created as a result of the 663 state incentive agreement. The department may enter into one 664 agreement or contract covering all of the state incentives that 665 are being provided to the applicant. The contract must provide 666 that release of funds is contingent upon sufficient 667 appropriation of funds by the Legislature. The state may not 668 enter into a contract or agreement with a term of more than 10 669 years with any applicant. 670 Section 8. Paragraphs (c) and (e) of subsection (1) of

671 section 288.076, Florida Statutes, are amended to read:

672 288.076 Return on investment reporting for economic
673 development programs.-

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

675 (c) "Project" has the same meaning as provided in s.
676 288.106(2)(1) <del>288.106(2)(m)</del>.

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677 "State investment" means all state funds spent or (e) forgone to benefit a business, including, but not limited to, 678 679 state funds appropriated to public and private entities, state 680 grants, tax exemptions, tax refunds, tax credits, and any other source of state funds which should reasonably be known to the 681 682 department at the time of approval any state grants, tax 683 exemptions, tax refunds, tax credits, or other state incentives 684 provided to a business under a program administered by the 685 department, including the capital investment tax credit under s. 686 220.191. 687 Section 9. Subsection (1), paragraph (b) of subsection 688 (2), paragraphs (b), (c), (d), and (j) of subsection (3), and 689 subsection (7) of section 288.1045, Florida Statutes, are 690 amended, to read: 691 288.1045 Qualified defense contractor and space flight 692 business tax refund program.-693 (1)DEFINITIONS.-As used in this section: "Applicant" means any business entity that holds a 694 (a) 695 valid Department of Defense contract or space flight business 696 contract, any business entity that is a subcontractor under a 697 valid Department of Defense contract or space flight business contract, or any business entity that holds a valid contract for 698 699 the reuse of a defense-related facility, including all members 700 of an affiliated group of corporations as defined in s. 220.03(1)(b). 701 702 (b) "Average private sector wage in the area" means the Page 27 of 148

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703 average of all wages and salaries in the state, the county, or 704 in the standard metropolitan area in which the project business 705 unit is located.

(c) "Business unit" means an employing unit, as defined in s. 443.036, that is registered with the department for reemployment assistance purposes or means a subcategory or division of an employing unit that is accepted by the department as a reporting unit.

(d) "Consolidation of a Department of Defense contract" means the consolidation of one or more of an applicant's facilities under one or more Department of Defense contracts, from outside this state or from inside and outside this state, into one or more of the applicant's facilities inside this state.

(e) "Consolidation of a space flight business contract" means the consolidation of one or more of an applicant's facilities under one or more space flight business contracts, from outside this state or from inside and outside this state, into one or more of the applicant's facilities inside this state.

(f) "Contract for reuse of a defense-related facility" means a contract with a duration of 2 or more years for the use of a facility for manufacturing, assembling, fabricating, research, development, or design of tangible personal property, but excluding any contract to provide goods, improvements to real or tangible property, or services directly to or for any

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729 particular military base or installation in this state. Such 730 facility must be located within a port, as defined in s. 313.21, 731 and have been occupied by a business entity that held a valid 732 Department of Defense contract or occupied by any branch of the 733 Armed Forces of the United States, within 1 year of any contract 734 being executed for the reuse of such facility. A contract for 735 reuse of a defense-related facility may not include any contract 736 for reuse of such facility for any Department of Defense contract for manufacturing, assembling, fabricating, research, 737 738 development, or design.

739 "Department of Defense contract" means a competitively (q) 740 bid Department of Defense contract or subcontract or a 741 competitively bid federal agency contract or subcontract issued 742 on behalf of the Department of Defense for manufacturing, 743 assembling, fabricating, research, development, or design with a 744 duration of 2 or more years, but excluding any contract or 745 subcontract to provide goods, improvements to real or tangible 746 property, or services directly to or for any particular military 747 base or installation in this state. The term includes contracts 748 or subcontracts for products or services for military use or 749 homeland security which contracts or subcontracts are approved 750 by the United States Department of Defense, the United States 751 Department of State, or the United States Department of Homeland 752 Security.

753

(h) "Fiscal year" means the fiscal year of the state.

754

(i) "Jobs" means full-time equivalent positions,

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including, but not limited to, positions obtained from a temporary employment agency or employee leasing company or through a union agreement or coemployment under a professional employer organization agreement, that result directly from a project in this state. This number does not include temporary construction jobs involved with the construction of facilities for the project.

(j) "Local financial support" means funding from local sources, public or private, which is paid to the Economic Development Trust Fund and which is equal to 20 percent of the annual tax refund for a qualified applicant.

766 <u>1.</u> Local financial support may include excess payments 767 made to a utility company under a designated program to allow 768 decreases in service by the utility company under conditions, 769 regardless of when application is made.

770 <u>2.</u> A qualified applicant may not provide, directly or 771 indirectly, more than 5 percent of such funding in any fiscal 772 year. The sources of such funding may not include, directly or 773 indirectly, state funds appropriated from the General Revenue 774 Fund or any state trust fund, excluding tax revenues shared with 775 local governments pursuant to law.

776 <u>3. A qualified applicant may not receive more than 80</u>
777 percent of the total tax refunds from state funds that are
778 allowed such applicant under this section.

7794. The department may grant a waiver that reduces the780required amount of local financial support for a project to 10

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781 percent of the annual tax refund awarded to a qualified 782 applicant for a local government, or eliminates the required 783 amount of local financial support for a project for a local 784 government located in a rural area of opportunity, as designated by the Governor pursuant to s. 288.0656. To be eligible to 785 786 receive a waiver that reduces or eliminates the required amount 787 of local financial support, a local government shall provide the 788 department with: 789 a. A resolution adopted by the governing body of the 790 county or municipality in whose jurisdiction the project will be 791 located, requesting the applicant's project be waived from the 792 local financial support requirement. 793 b. A statement prepared by a Florida certified public 794 accountant, as defined in s. 473.302, that describes the 795 financial constraints preventing the local government from 796 providing the local financial support required by this section. 797 (k) "Local financial support exemption option" means the 798 option to exercise an exemption from the local financial support 799 requirement available to any applicant whose project is located 800 in a county designated by the Rural Economic Development 801 Initiative, if the county commissioners of the county in which 802 the project will be located adopt a resolution requesting that 803 the applicant's project be exempt from the local financial 804 support requirement. Any applicant that exercises this option is 805 not eligible for more than 80 percent of the total tax refunds 806 allowed such applicant under this section.

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807 <u>(k)(l)</u> "New Department of Defense contract" means a 808 Department of Defense contract entered into after the date 809 application for certification as a qualified applicant is made 810 and after January 1, 1994.

811 <u>(1)(m)</u> "New space flight business contract" means a space 812 flight business contract entered into after an application for 813 certification as a qualified applicant is made after July 1, 814 2008.

815 <u>(m)(n)</u> "Nondefense production jobs" means employment 816 exclusively for activities that, directly or indirectly, are 817 unrelated to the Department of Defense.

818 <u>(n) (o)</u> "Project" means any business undertaking in this 819 state under a new Department of Defense contract, consolidation 820 of a Department of Defense contract, new space flight business 821 contract, consolidation of a space flight business contract, or 822 conversion of defense production jobs over to nondefense 823 production jobs or reuse of defense-related facilities.

824 <u>(o)-(p)</u> "Qualified applicant" means an applicant that has 825 been approved by the department to be eligible for tax refunds 826 pursuant to this section.

827 <u>(p) (q)</u> "Space flight business" means the manufacturing, 828 processing, or assembly of space flight technology products, 829 space flight facilities, space flight propulsion systems, or 830 space vehicles, satellites, or stations of any kind possessing 831 the capability for space flight, as defined by s. 212.02(23), or 832 components thereof, and includes, in supporting space flight,

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833 vehicle launch activities, flight operations, ground control or 834 ground support, and all administrative activities directly 835 related to such activities. The term does not include products 836 that are designed or manufactured for general commercial 837 aviation or other uses even if those products may also serve an 838 incidental use in space flight applications.

839 <u>(q) (r)</u> "Space flight business contract" means a 840 competitively bid federal agency contract, federal agency 841 subcontract, an awarded commercial contract, or an awarded 842 commercial subcontract for space flight business with a duration 843 of 2 or more years.

844 <u>(r) (s)</u> "Taxable year" means the same as in s. 845 220.03(1)(y).

846

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

847 Upon approval by the director, a qualified applicant (b) 848 shall be allowed tax refund payments equal to \$3,000 times the 849 number of jobs specified in the tax refund agreement under subparagraph (4)(a)1. or equal to \$6,000 times the number of 850 jobs if the project is located in a rural area of opportunity 851 852 county or a certified an enterprise zone. Further, a qualified 853 applicant shall be allowed additional tax refund payments equal 854 to \$1,000 times the number of jobs specified in the tax refund 855 agreement under subparagraph (4) (a) 1. if such jobs pay an annual 856 average wage of at least 150 percent of the average private 857 sector wage in the area or equal to \$2,000 times the number of 858 jobs if such jobs pay an annual average wage of at least 200

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percent of the average private sector wage in the area. A qualified applicant may not receive refunds of more than 25 percent of the total tax refunds provided in the tax refund agreement pursuant to subparagraph (4) (a)1. in any fiscal year, provided that no qualified applicant may receive more than \$2.5 million in tax refunds pursuant to this section in any fiscal year.

866 (3) APPLICATION PROCESS; REQUIREMENTS; AGENCY867 DETERMINATION.—

(b) Applications for certification based on the
consolidation of a Department of Defense contract or a new
Department of Defense contract must be submitted to the
department as prescribed by the department and must include, but
are not limited to, the following information:

873 1. The applicant's federal employer identification number,
874 the applicant's Florida sales tax registration number, and a
875 signature of an officer of the applicant.

2. The permanent location of the manufacturing,
assembling, fabricating, research, development, or design
facility in this state at which the project is or is to be
located.

3. The Department of Defense contract numbers of the contract to be consolidated, the new Department of Defense contract number, or the "RFP" number of a proposed Department of Defense contract.

884

4. The date the contract was executed or is expected to be

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885 executed, and the date the contract is due to expire or is 886 expected to expire.

5. The commencement date for project operations under thecontract in this state.

889 6. The number of net new full-time equivalent Florida jobs
890 included in the project as of December 31 of each year and the
891 average wage of such jobs.

892 7. The total number of full-time equivalent employees893 employed by the applicant in this state.

894 8. The percentage of the applicant's gross receipts
895 derived from Department of Defense contracts during the 5
896 taxable years immediately preceding the date the application is
897 submitted.

898 9. The number of full-time equivalent jobs in this state899 to be retained by the project.

900 10. A brief statement concerning the applicant's need for 901 tax refunds, and the proposed uses of such refunds by the 902 applicant.

903 11. A resolution adopted by the governing board of the 904 county or municipality in which the project will be located, 905 which recommends the applicant be approved as a qualified 906 applicant, and which indicates that the necessary commitments of 907 local financial support for the applicant exist. Prior to the 908 adoption of the resolution, the county commission may review the 909 proposed public or private sources of such support and determine 910 whether the proposed sources of local financial support can be

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911 provided or, for any applicant whose project is located in a 912 county designated by the Rural Economic Development Initiative, 913 a resolution adopted by the county commissioners of such county 914 requesting that the applicant's project be exempt from the local 915 financial support requirement.

916 12. Any additional information requested by the917 department.

918 (c) Applications for certification based on the conversion 919 of defense production jobs to nondefense production jobs must be 920 submitted to the department as prescribed by the department and 921 must include, but are not limited to, the following information:

922 1. The applicant's federal employer identification number, 923 the applicant's Florida sales tax registration number, and a 924 signature of an officer of the applicant.

925 2. The permanent location of the manufacturing, 926 assembling, fabricating, research, development, or design 927 facility in this state at which the project is or is to be 928 located.

3. The Department of Defense contract numbers of the
contract under which the defense production jobs will be
converted to nondefense production jobs.

932 4. The date the contract was executed, and the date the
933 contract is due to expire or is expected to expire, or was
934 canceled.

935 5. The commencement date for the nondefense production936 operations in this state.

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937 6. The number of net new full-time equivalent Florida jobs
938 included in the nondefense production project as of December 31
939 of each year and the average wage of such jobs.

940 7. The total number of full-time equivalent employees 941 employed by the applicant in this state.

8. The percentage of the applicant's gross receipts
derived from Department of Defense contracts during the 5
taxable years immediately preceding the date the application is
submitted.

946 9. The number of full-time equivalent jobs in this state947 to be retained by the project.

948 10. A brief statement concerning the applicant's need for 949 tax refunds, and the proposed uses of such refunds by the 950 applicant.

951 A resolution adopted by the governing board of the 11. 952 county or municipality in which the project will be located, 953 which recommends the applicant be approved as a qualified 954 applicant, and which indicates that the necessary commitments of 955 local financial support for the applicant exist. Prior to the 956 adoption of the resolution, the county commission may review the 957 proposed public or private sources of such support and determine 958 whether the proposed sources of local financial support can be provided or, for any applicant whose project is located in a 959 960 county designated by the Rural Economic Development Initiative, 961 a resolution adopted by the county commissioners of such county 962 requesting that the applicant's project be exempt from the local

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963

#### financial support requirement.

964 12. Any additional information requested by the965 department.

966 (d) Applications for certification based on a contract for 967 reuse of a defense-related facility must be submitted to the 968 department as prescribed by the department and must include, but 969 are not limited to, the following information:

970 1. The applicant's Florida sales tax registration number971 and a signature of an officer of the applicant.

972 2. The permanent location of the manufacturing,
973 assembling, fabricating, research, development, or design
974 facility in this state at which the project is or is to be
975 located.

976 3. The business entity holding a valid Department of 977 Defense contract or branch of the Armed Forces of the United 978 States that previously occupied the facility, and the date such 979 entity last occupied the facility.

980 4. A copy of the contract to reuse the facility, or such 981 alternative proof as may be prescribed by the department that 982 the applicant is seeking to contract for the reuse of such 983 facility.

5. The date the contract to reuse the facility was
executed or is expected to be executed, and the date the
contract is due to expire or is expected to expire.

987 6. The commencement date for project operations under the 988 contract in this state.

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989 7. The number of net new full-time equivalent Florida jobs 990 included in the project as of December 31 of each year and the 991 average wage of such jobs.

8. The total number of full-time equivalent employeesemployed by the applicant in this state.

994 9. The number of full-time equivalent jobs in this state995 to be retained by the project.

996 10. A brief statement concerning the applicant's need for 997 tax refunds, and the proposed uses of such refunds by the 998 applicant.

999 A resolution adopted by the governing board of the 11. 1000 county or municipality in which the project will be located, 1001 which recommends the applicant be approved as a qualified 1002 applicant, and which indicates that the necessary commitments of local financial support for the applicant exist. Before the 1003 1004 adoption of the resolution, the county commission may review the 1005 proposed public or private sources of such support and determine 1006 whether the proposed sources of local financial support can be 1007 provided or, for any applicant whose project is located in a 1008 county designated by the Rural Economic Development Initiative, 1009 a resolution adopted by the county commissioners of such county 1010 requesting that the applicant's project be exempt from the local financial support requirement. 1011

1012 12. Any additional information requested by the1013 department.

1014

(j) Applications for certification based upon a new space

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1015 flight business contract or the consolidation of a space flight 1016 business contract must be submitted to the department as 1017 prescribed by the department and must include, but are not 1018 limited to, the following information:

1019 1. The applicant's federal employer identification number, 1020 the applicant's Florida sales tax registration number, and a 1021 signature of an officer of the applicant.

1022 2. The permanent location of the space flight business 1023 facility in this state where the project is or will be located.

3. The new space flight business contract number, the space flight business contract numbers of the contract to be consolidated, or the request-for-proposal number of a proposed space flight business contract.

1028 4. The date the contract was executed and the date the 1029 contract is due to expire, is expected to expire, or was 1030 canceled.

1031 5. The commencement date for project operations under the 1032 contract in this state.

1033 6. The number of net new full-time equivalent Florida jobs
1034 included in the project as of December 31 of each year and the
1035 average wage of such jobs.

1036 7. The total number of full-time equivalent employees1037 employed by the applicant in this state.

1038 8. The percentage of the applicant's gross receipts
1039 derived from space flight business contracts during the 5
1040 taxable years immediately preceding the date the application is

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1041 submitted.

1042 9. The number of full-time equivalent jobs in this state1043 to be retained by the project.

1044 10. A brief statement concerning the applicant's need for 1045 tax refunds and the proposed uses of such refunds by the 1046 applicant.

1047 11. A resolution adopted by the governing board of the county or municipality in which the project will be located 1048 which recommends the applicant be approved as a qualified 1049 1050 applicant and indicates that the necessary commitments of local 1051 financial support for the applicant exist. Prior to the adoption 1052 of the resolution, the county commission may review the proposed 1053 public or private sources of such support and determine whether 1054 the proposed sources of local financial support can be provided 1055 or, for any applicant whose project is located in a county 1056 designated by the Rural Economic Development Initiative, a 1057 resolution adopted by the county commissioners of such county 1058 requesting that the applicant's project be exempt from the local 1059 financial support requirement.

1060 12. Any additional information requested by the 1061 department.

(7) EXPIRATION.—An applicant may not be certified as qualified under this section after June 30, <u>2017</u> <del>2014</del>. A tax refund agreement existing on that date shall continue in effect in accordance with its terms.

1066

Section 10. Subsection (2), paragraphs (b) and (c) of

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1067 subsection (3), paragraphs (b) and (f) of subsection (4), 1068 paragraph (b) of subsection (5), and subsection (8) of section 1069 288.106, Florida Statutes, are amended, to read:

1070 288.106 Tax refund program for qualified target industry 1071 businesses.-

1072

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

1073 (a) "Account" means the Economic Development Incentives
1074 Account within the Economic Development Trust Fund established
1075 under s. 288.095.

(b) "Authorized local economic development agency" means a
public or private entity, including an entity defined in s.
288.075, authorized by a county or municipality to promote the
general business or industrial interests of that county or
municipality.

1081 (c) "Average private sector wage in the area" means the 1082 statewide private sector average wage or the average of all 1083 private sector wages and salaries in the county or in the 1084 standard metropolitan area in which the project business is 1085 located or will be located.

(d) "Business" means an employing unit, as defined in s. 443.036, that is registered for reemployment assistance purposes with the state agency providing reemployment assistance tax collection services under an interagency agreement pursuant to s. 443.1316, or a subcategory or division of an employing unit that is accepted by the state agency providing reemployment assistance tax collection services as a reporting unit.

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1093 <u>(f) (e)</u> "Corporate headquarters business" means an 1094 international, national, or regional headquarters office of a 1095 multinational or multistate business enterprise or national 1096 trade association, whether separate from or connected with other 1097 facilities used by such business.

1098 <u>(e) (f)</u> "<u>Certified</u> enterprise zone" means an area <u>certified</u> 1099 designated as an enterprise zone pursuant to s. <u>290.60</u> <del>290.0065</del>.

(g) "Expansion of an existing business" means the expansion of an existing Florida business by or through additions to real and personal property, resulting in a net increase in employment of not less than 10 percent at such business.

1105

(h) "Fiscal year" means the fiscal year of the state.

1106 (i) "Jobs" means full-time equivalent positions, 1107 including, but not limited to, positions obtained from a 1108 temporary employment agency or employee leasing company or 1109 through a union agreement or coemployment under a professional 1110 employer organization agreement, that result directly from a 1111 project in this state. The term does not include temporary 1112 construction jobs involved with the construction of facilities 1113 for the project or any jobs previously included in any 1114 application for tax refunds under s. 288.1045 or this section.

(j) "Local financial support" means funding from local sources, public or private, that is paid to the Economic Development Trust Fund and that is equal to 20 percent of the annual tax refund for a qualified target industry business.

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1119	1. A qualified target industry business may not provide,
1120	directly or indirectly, more than 5 percent of such funding in
1121	any fiscal year. The sources of such funding may not include,
1122	directly or indirectly, state funds appropriated from the
1123	General Revenue Fund or any state trust fund, excluding tax
1124	revenues shared with local governments pursuant to law.
1125	2. A qualified target industry business may not receive
1126	more than 80 percent of the total tax refunds from state funds
1127	that are allowed such business under this section.
1128	3. The department may grant a waiver that reduces the
1129	required amount of local financial support for a project to 10
1130	percent of the annual tax refund awarded to a qualified target
1131	industry business for a local government, or eliminates the
1132	required amount of local financial support for a project for a
1133	local government located in a rural area of opportunity, as
1134	designated by the Governor pursuant to s. 288.0656. To be
1135	eligible to receive a waiver that reduces or eliminates the
1136	required amount of local financial support, a local government
1137	shall provide the department with:
1138	a. A resolution adopted by the governing body of the
1139	county or municipality in whose jurisdiction the project will be
1140	located, requesting that the applicant's project be waived from
1141	the local financial support requirement.
1142	b. A statement prepared by a Florida certified public
1143	accountant, as defined in s. 473.302, which describes the
1144	financial constraints preventing the local government from
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1145 providing the local financial support required by this section. (k) "Local financial support exemption option" means the 1146 1147 option to exercise an exemption from the local financial support 1148 requirement available to any applicant whose project is located 1149 in a brownfield area, a rural city, or a rural community. Any 1150 applicant that exercises this option is not eligible for more 1151 than 80 percent of the total tax refunds allowed such applicant under this section. 1152 (k) (1) "New business" means a business that applies for a 1153 1154 tax refund under this section before beginning operations in 1155 this state and that is a legal entity separate from any other 1156 commercial or industrial operations owned by the same business. (1) (m) "Project" means the creation of a new business or 1157 1158 expansion of an existing business. (m) (n) "Qualified target industry business" means a target 1159 1160 industry business approved by the department to be eligible for 1161 tax refunds under this section. (o) "Rural city" means a city having a population of 1162 1163 10,000 or fewer, or a city having a population of greater than 10,000 but fewer than 20,000 that has been determined by the 1164 1165 department to have economic characteristics such as, but not 1166 limited to, a significant percentage of residents on public 1167 assistance, a significant percentage of residents with income below the poverty level, or a significant percentage of the 1168 1169 city's employment base in agriculture-related industries. 1170 (p) "Rural community" means:

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1171 A county having a population of 75,000 fower A county having a population of 125,000 or fewer that 1172 2. 1173 is contiguous to a county having a population of 75,000 or 1174 fewer. 1175 3. A municipality within a county described in 1176 subparagraph 1. or subparagraph 2. 1177 1178 For purposes of this paragraph, population shall be determined 1179 in accordance with the most recent official estimate pursuant to 1180 s. 186.901. 1181 (n) (q) "Target industry business" means a corporate 1182 headquarters business or any business that is engaged in one of the target industries identified pursuant to the following 1183 1184 criteria developed by the department in consultation with 1185 Enterprise Florida, Inc.: 1186 Future growth.-Industry forecasts should indicate 1. 1187 strong expectation for future growth in both employment and 1188 output, according to the most recent available data. Special consideration should be given to businesses that export goods 1189 to, or provide services in, international markets and businesses 1190 1191 that replace domestic and international imports of goods or 1192 services. 1193 Stability.-The industry should not be subject to 2. 1194 periodic layoffs, whether due to seasonality or sensitivity to 1195 volatile economic variables such as weather. The industry should 1196 also be relatively resistant to recession, so that the demand Page 46 of 148

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1197 for products of this industry is not typically subject to 1198 decline during an economic downturn.

1199 3. High wage.—The industry should pay relatively high1200 wages compared to statewide or area averages.

4. Market and resource independent.—The location of
industry businesses should not be dependent on Florida markets
or resources as indicated by industry analysis, except for
businesses in the renewable energy industry.

1205 5. Industrial base diversification and strengthening.-The 1206 industry should contribute toward expanding or diversifying the 1207 state's or area's economic base, as indicated by analysis of 1208 employment and output shares compared to national and regional 1209 trends. Special consideration should be given to industries that 1210 strengthen regional economies by adding value to basic products 1211 or building regional industrial clusters as indicated by 1212 industry analysis. Special consideration should also be given to 1213 the development of strong industrial clusters that include 1214 defense and homeland security businesses.

1215 6. Positive economic impact.—The industry is expected to 1216 have strong positive economic impacts on or benefits to the 1217 state or regional economies. Special consideration should be 1218 given to industries that facilitate the development of the state 1219 as a hub for domestic and global trade and logistics.

1220

1221 The term does not include any business engaged in retail 1222 industry activities; any electrical utility company as defined

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1223 in s. 366.02(2); any phosphate or other solid minerals severance, mining, or processing operation; any oil or gas 1224 1225 exploration or production operation; or any business subject to 1226 regulation by the Division of Hotels and Restaurants of the 1227 Department of Business and Professional Regulation. Any business 1228 within NAICS code 5611 or 5614, office administrative services 1229 and business support services, respectively, may be considered a target industry business only after the local governing body and 1230 1231 Enterprise Florida, Inc., make a determination that the 1232 community where the business may locate has conditions affecting 1233 the fiscal and economic viability of the local community or 1234 area, including but not limited to, factors such as low per capita income, high unemployment, high underemployment, and a 1235 1236 lack of year-round stable employment opportunities, and such 1237 conditions may be improved by the location of such a business to 1238 the community. By January 1 of every 3rd year, beginning January 1239 1, 2011, the department, in consultation with Enterprise 1240 Florida, Inc., economic development organizations, the State 1241 University System, local governments, employee and employer 1242 organizations, market analysts, and economists, shall review 1243 and, as appropriate, revise the list of such target industries 1244 and submit the list to the Governor, the President of the 1245 Senate, and the Speaker of the House of Representatives. 1246 (o) (r) "Taxable year" means taxable year as defined in s. 220.03(1)(y).

1247

1248

(3) TAX REFUND; ELIGIBLE AMOUNTS.-

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

1256 A qualified target industry business shall be allowed 2. additional tax refund payments equal to \$1,000 multiplied by the 1257 1258 number of jobs specified in the tax refund agreement under 1259 subparagraph (5) (a) 1. if such jobs pay an annual average wage of 1260 at least 150 percent of the average private sector wage in the area, or equal to \$2,000 multiplied by the number of jobs if 1261 1262 such jobs pay an annual average wage of at least 200 percent of 1263 the average private sector wage in the area.

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

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

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1275 a. Falls within one of the high-impact sectors designated1276 under s. 288.108; or

1277 Increases exports of its goods through a seaport or b. 1278 airport in the state by at least 10 percent in value or tonnage 1279 in each of the years that the business receives a tax refund 1280 under this section. For purposes of this sub-subparagraph, 1281 seaports in the state are limited to the ports of Jacksonville, Tampa, Port Everglades, Miami, Port Canaveral, Ft. Pierce, Palm 1282 1283 Beach, Port Manatee, Port St. Joe, Panama City, St. Petersburg, 1284 Pensacola, Fernandina, and Key West.

1285 A qualified target industry business may not receive (C) 1286 refund payments of more than 25 percent of the total tax refunds 1287 specified in the tax refund agreement under subparagraph 1288 (5) (a)1. in any fiscal year. Further, a qualified target 1289 industry business may not receive more than \$1.5 million in 1290 refunds under this section in any single fiscal year, or more 1291 than \$2.5 million in any single fiscal year if the project is 1292 located in a certified an enterprise zone.

1293

(4) APPLICATION AND APPROVAL PROCESS.-

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

1297 1.a. The jobs proposed to be created under the 1298 application, pursuant to subparagraph (a)4., must pay an 1299 estimated annual average wage equaling at least 115 percent of 1300 the average private sector wage in the area where the business

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1301 is to be located or the statewide private sector average 1302 The governing board of the local governmental entity providing 1303 the local financial support of the jurisdiction where the 1304 qualified target industry business is to be located shall notify 1305 the department and Enterprise Florida, Inc., which calculation 1306 of the average private sector wage in the area must be used as 1307 the basis for the business's wage commitment. In determining the average annual wage, the department shall include only new 1308 proposed jobs, and wages for existing jobs shall be excluded 1309 1310 from this calculation.

1311 The department may waive the average wage requirement b. 1312 at the request of the local governing body recommending the project and Enterprise Florida, Inc. The department may waive 1313 the wage requirement for a project located in a brownfield area 1314 1315 designated under s. 376.80, in a rural area of opportunity <del>city,</del> 1316 in a rural community, in a certified an enterprise zone, or for 1317 a manufacturing project at any location in the state if the jobs proposed to be created pay an estimated annual average wage 1318 1319 equaling at least 105 100 percent of the average private sector wage in the area where the business is to be located, only if 1320 1321 the merits of the individual project or the specific 1322 circumstances in the community in relationship to the project 1323 warrant such action. If the local governing body and Enterprise Florida, Inc., make such a recommendation, it must be 1324 1325 transmitted in writing, and the specific justification for the 1326 waiver recommendation must be explained. If the department

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elects to waive the wage requirement, the waiver must be stated in writing, and the reasons for granting the waiver must be explained.

The target industry business's project must result in 1330 2. 1331 the creation of at least 10 jobs at the project and, in the case 1332 of an expansion of an existing business, must result in a net 1333 increase in employment of at least 10 percent at the business. At the request of the local governing body recommending the 1334 1335 project and Enterprise Florida, Inc., the department may waive 1336 this requirement for a business located in a rural area of 1337 opportunity designated by the Governor pursuant to s. 288.0656, 1338 community or certified enterprise zone if the merits of the 1339 individual project or the specific circumstances in the 1340 community in relationship to the project warrant such action. If 1341 the local governing body and Enterprise Florida, Inc., make such 1342 a request, the request must be transmitted in writing, and the 1343 specific justification for the request must be explained. If the 1344 department elects to grant the request, the grant must be stated 1345 in writing, and the reason for granting the request must be 1346 explained.

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

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1353 make an equivalent contribution to the area's and state's 1354 economic progress. 1355 (f) Notwithstanding paragraph (2) (j), the department may 1356 reduce the local financial support requirements of this section 1357 by one-half for a qualified target industry business located in 1358 Bay County, Escambia County, Franklin County, Gadsden County, 1359 Gulf County, Jefferson County, Leon County, Okaloosa County, 1360 Santa Rosa County, Wakulla County, or Walton County, if the 1361 department determines that such reduction of the local financial 1362 support requirements is in the best interest of the state and 1363 facilitates economic development, growth, or new employment 1364 opportunities in such county. This paragraph expires June 30, 1365

1366

(5) TAX REFUND AGREEMENT.-

1367 Compliance with the terms and conditions of the (b) 1368 agreement is a condition precedent for the receipt of a tax 1369 refund each year. The failure to comply with the terms and 1370 conditions of the tax refund agreement results in the loss of 1371 eligibility for receipt of all tax refunds previously authorized 1372 under this section and the revocation by the department of the 1373 certification of the business entity as a qualified target 1374 industry business, unless the business is eligible to receive 1375 and elects to accept a prorated refund under paragraph (6)(e) or 1376 the department grants the business an economic recovery 1377 extension.

1378

1. A qualified target industry business may submit a

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1379 request to the department for an economic recovery extension. 1380 The request must provide quantitative evidence demonstrating how 1381 negative economic conditions in the business's industry, the 1382 effects of a named hurricane or tropical storm, or specific acts 1383 of terrorism affecting the qualified target industry business 1384 have prevented the business from complying with the terms and 1385 conditions of its tax refund agreement. 1386 2. Upon receipt of a request under subparagraph 1., the department has 45 days to notify the requesting business, in 1387 1388 writing, whether its extension has been granted or denied. In 1389 determining whether an extension should be granted, the 1390 department shall consider the extent to which negative economic 1391 conditions in the requesting business's industry have occurred in the state or the effects of a named hurricane or tropical 1392 1393 storm or specific acts of terrorism affecting the qualified 1394 target industry business have prevented the business from 1395 complying with the terms and conditions of its tax refund 1396 agreement. The department shall consider current employment 1397 statistics for this state by industry, including whether the 1398 business's industry had substantial job loss during the prior 1399 year, when determining whether an extension shall be granted. 1400 3. As a condition for receiving a prorated refund under 1401 paragraph (6) (e) or an economic recovery extension under this paragraph, a qualified target industry business must agree to 1402 1403 renegotiate its tax refund agreement with the department to, at 1404 a minimum, ensure that the terms of the agreement comply with

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1405 current law and the department's procedures governing application for and award of tax refunds. Upon approving the 1406 1407 award of a prorated refund or granting an economic recovery 1408 extension, the department shall renegotiate the tax refund 1409 agreement with the business as required by this subparagraph. When amending the agreement of a business receiving an economic 1410 recovery extension, the department may extend the duration of 1411 1412 the agreement for a period not to exceed 2 years. 4. A qualified target industry business may submit a 1413 1414 request for an economic recovery extension to the department in 1415 licu of any tax refund claim scheduled to be submitted after January 1, 2009, but before July 1, 2012. 1416 1417 5. A qualified target industry business that receives an economic recovery extension may not receive a tax refund for the 1418 1419 period covered by the extension. 1420 (8) SPECIAL INCENTIVES.-If the department determines it is 1421 in the best interest of the public for reasons of facilitating 1422 economic development, growth, or new employment opportunities 1423 within a Disproportionally Affected County, the department may, between July 1, 2011, and June 30, 2014, waive any or all wage 1424 1425 or local financial support eligibility requirements and allow a 1426 qualified target industry business from another state which 1427 relocates all or a portion of its business to a Disproportionally Affected County to receive a tax refund 1428 1429 payment of up to \$6,000 multiplied by the number of jobs 1430 specified in the tax refund agreement under subparagraph

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1431	(5) (a) 1. over the term of the agreement. Prior to granting such
1432	waiver, the executive director of the department shall file with
1433	the Governor a written statement of the conditions and
1434	circumstances constituting the reason for the waiver. Such
1435	business shall be eligible for the additional tax refund
1436	payments specified in subparagraph (3)(b)4. if it meets the
1437	criteria. As used in this section, the term "Disproportionally
1438	Affected County" means Bay County, Escambia County, Franklin
1439	County, Gulf County, Okaloosa County, Santa Rosa County, Walton
1440	County, or Wakulla County.
1441	Section 11. Paragraph (b) of subsection (2) of section
1442	288.108, Florida Statutes, is amended, paragraph (h) is added to
1443	that subsection, and subsection (5) of that section is amended,
1444	to read:
1445	288.108 High-impact business
1446	(2) DEFINITIONSAs used in this section, the term:
1447	(b) "Cumulative investment" means the total investment in
1448	buildings and equipment made by a qualified high-impact business
1449	since the beginning of construction of such facility. The term
1450	does not include funds granted to or spent on behalf of the
1451	business by the state, a local government, or other governmental
1452	entity; funds appropriated in the General Appropriations Act; or
1453	funds otherwise provided to the business by a state agency or
1454	local government.
1455	(h) "Local financial support" means financial, in-kind, or
1456	other quantifiable contributions from local sources that,
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1457	combined, equal 20 percent or more of the total investment in
1458	the project by state and local sources.
1459	1. The department may grant a waiver that reduces the
1460	required amount of local financial support for a project to 10
1461	percent of the award granted to a business pursuant to this
1462	section for a local government, or eliminates the local
1463	financial support for a local government located in a rural area
1464	of opportunity, as designated by the Governor pursuant to s.
1465	288.0656.
1466	2. A local government that requests a waiver that reduces
1467	or eliminates the local financial support requirement shall
1468	provide the department a statement prepared by a Florida
1469	certified public accountant as defined in s. 473.302, which
1470	describes the financial constraints preventing the local
1471	government from providing the local financial support required
1472	by this section.
1473	(5) APPLICATIONS; CERTIFICATION PROCESS; GRANT CONTRACT
1474	AGREEMENT
1475	(a) The department shall review and certify, pursuant to
1476	s. 288.061, an application <del>pursuant to s. 288.061 which is</del>
1477	received from any eligible business, as defined in subsection
1478	(2), for consideration as a qualified high-impact business
1479	before the business has made a decision to locate or expand a
1480	facility in this state. The business must provide the following
1481	information:
1482	1. A complete description of the type of facility,
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1483

business operations, and product or service associated with the 1484 project. 1485 2. The number of full-time equivalent jobs that will be 1486 created by the project and the average annual wage of those 1487 jobs. The cumulative amount of investment to be dedicated to 1488 3. 1489 this project within 3 years. A statement concerning any special impacts the facility 1490 4. 1491 is expected to stimulate in the sector, the state, or regional 1492 economy and in state universities and community colleges. 1493 A statement concerning the role the grant will play in 5. 1494 the decision of the applicant business to locate or expand in 1495 this state. 1496 6. Any additional information requested by the department. 1497 Within 7 business days after evaluating an (b) 1498 application, the department shall recommend to the Governor 1499 approval or disapproval of an eligible high-impact business for 1500 receipt of funds. Recommendations to the Governor shall include 1501 a memorandum of understanding between the department and the 1502 applicant, which shall be incorporated into the final contract, 1503 setting forth the conditions for payment of the qualified high-1504 impact business performance grant. The memorandum of 1505 understanding must include the total amount of the qualified 1506 high-impact business facility performance grant award; the 1507 performance conditions that must be met to obtain the award, 1508 including, but not limited to, net new employment in the state,

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1509	average salary, and total capital investment incurred by the
1510	business; a baseline of current service and a measure of
1511	enhanced capability; the methodology for validating performance;
1512	the schedule of performance grant payments; and sanctions for
1513	failure to meet performance conditions Applications shall be
1514	reviewed and certified pursuant to s. 288.061.
1515	(c) The Governor may approve a high-impact business
1516	performance grant of less than \$2 million without consulting the
1517	Legislature. For such grants, the Governor shall provide a
1518	written description and evaluation of the approved project and a
1519	memorandum of understanding meeting the requirements of
1520	paragraph (b) to the chair and vice chair of the Legislative
1521	Budget Commission, the President of the Senate, and the Speaker
1522	of the House of Representatives, within 1 business day after
1523	approval The department and the qualified high-impact business
1524	shall enter into a performance grant agreement setting forth the
1525	conditions for payment of the qualified high-impact business
1526	performance grant. The agreement shall include the total amount
1527	of the qualified high-impact business facility performance grant
1528	award, the performance conditions that must be met to obtain the
1529	award, including the employment, average salary, investment, the
1530	methodology for determining if the conditions have been met, and
1531	the schedule of performance grant payments.
1532	(d) The Governor shall provide a written description and
1533	evaluation of each eligible high-impact business recommended for
1534	approval for a high-impact business performance grant that
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1535	equals or exceeds \$2 million to the chair and vice chair of the
1536	Legislative Budget Commission, the President of the Senate, and
1537	the Speaker of the House of Representatives at least 14 days
1538	before approving a qualified high-impact business performance
1539	grant. The recommendation shall include a memorandum of
1540	understanding that meets the requirements provided in paragraph
1541	(b). If the chair or vice chair of the Legislative Budget
1542	Commission, the President of the Senate, or the Speaker of the
1543	House of Representatives timely advises the Executive Office of
1544	the Governor in writing that the award of funds exceeds the
1545	delegated authority of the Executive Office of the Governor or
1546	is contrary to legislative policy or intent, the Executive
1547	Office of the Governor shall void the release of funds and
1548	instruct the department to immediately change action or proposed
1549	action.
1550	(e) An amendment, modification, or extension of an
1551	executed contract that results in a 0.5-point or greater
1552	reduction in the economic benefit ratio of the project must be
1553	approved as provided in paragraph (d). An amendment,
1554	modification, or extension may not be made to an executed
1555	contract if such action would result in an economic benefit
1556	ratio less than 2 to 1.
1557	(f) The department shall validate contractor performance
1558	and report such validation in the annual incentives report
1559	required by s. 288.907.
1560	Section 12. Paragraph (e) of subsection (3) of section
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1561 288.1088, Florida Statutes, is redesignated as paragraph (f), 1562 paragraphs (b), (d), and (e) of subsection (2) and paragraphs 1563 (a), (c), and (d) of subsection (3) are amended, and a new 1564 paragraph (e) is added to subsection (3) of that section, to 1565 read: 1566 288.1088 Quick Action Closing Fund.-1567 (2)There is created within the department the Quick Action Closing Fund. Projects eligible for receipt of funds from 1568 1569 the Quick Action Closing Fund shall: 1570 (b) Have a positive economic benefit ratio of at least 4  $\frac{5}{2}$ 1571 to 1. 1572 (d) Pay an average annual wage of at least 125 percent of 1573 the average private sector wage in the area, as defined in s. 1574 288.106 areawide or statewide private sector average wage. 1575 Be supported by the local community in which the (e) 1576 project is to be located. 1577 1. Financial support by the local community shall include 1578 financial, in-kind, or other quantifiable contributions from 1579 local sources that, combined, equal 20 percent or more of the total investment in the project by state and local sources. 1580 2. 1581 The department may grant a waiver that reduces the 1582 required amount of local financial support for a project to 10 1583 percent of the award granted to a business pursuant to this 1584 section for a local government, or eliminates the required 1585 amount of local financial support for a project for a local 1586 government located in a rural area of opportunity, as designated

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1587 by the Governor pursuant to s. 288.0656. 1588 3. A local government that requests a waiver that reduces 1589 or eliminates the local financial support requirement shall 1590 provide the department a statement prepared by a Florida certified public accountant as defined in s. 473.302, which 1591 1592 describes the financial constraints preventing the local 1593 government from providing the local financial support required 1594 by this section. 1595 Create at least 10 new jobs if the project is a new (f) 1596 business, or increase the number of jobs by at least 10 percent 1597 if the project is an expanding business. 1598 (3) (a) The department and Enterprise Florida, Inc., shall 1599 jointly review applications pursuant to s. 288.061 and determine the eligibility of each project consistent with the criteria in 1600 1601 subsection (2). No more than two waivers waiver of these 1602 criteria may be considered under the following criteria: 1603 Based on extraordinary circumstances; 1. 1604 2. In order to mitigate the impact of the conclusion of 1605 the space shuttle program; or In rural areas of opportunity if the project would 1606 3. 1607 significantly benefit the local or regional economy. 1608 1609 A waiver may not be granted by the department if the positive 1610 economic benefit ratio of the project is below 2 to 1, the 1611 project is not within a target industry under s. 288.106, the 1612 award of funds is not an inducement to the project's location or

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1613 <u>expansion in the state, or the average annual wage of jobs</u> 1614 <u>directly created by the project is below 105 percent of the</u> 1615 <u>average private sector wage in the area, as defined in s.</u> 1616 288.106.

1617 (c)1. Within 7 business days after evaluating a project, the department shall recommend to the Governor approval or 1618 1619 disapproval of a project for receipt of funds from the Quick Action Closing Fund. In recommending a project, the department 1620 1621 shall include a memorandum of understanding between the 1622 department and the applicant, which shall be incorporated into 1623 the final contract, setting forth the conditions for payment of moneys from the fund. The memorandum of understanding must 1624 1625 include the total amount of recommended funds to be awarded; the 1626 performance conditions that must be met to obtain the award, 1627 including, but not limited to, net new employment in the state, 1628 average salary, and total capital investment incurred by the 1629 business; a baseline of current service and a measure of 1630 enhanced capability; the methodology for validating performance; 1631 the schedule of payments from the fund; and sanctions for failure to meet performance conditions, including any clawback 1632 1633 provisions proposed performance conditions that the project must 1634 meet to obtain incentive funds.

1635 2. The Governor may approve <u>a Quick Action Closing Fund</u>
 1636 project award requiring less than \$2 million in funding projects
 1637 without consulting the Legislature for projects requiring less
 1638 than \$2 million in funding. For such projects, the Governor

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1639 <u>shall provide a written description and evaluation of the</u> 1640 <u>approved project and a memorandum of understanding meeting the</u> 1641 <u>requirements of the subparagraph 1. to the chair and vice chair</u> 1642 <u>of the Legislative Budget Commission, the President of the</u> 1643 <u>Senate, and the Speaker of the House of Representatives within 1</u> 1644 business day after approval.

1645 For projects requiring funding in the amount of \$2 3. million to \$5 million, The Governor shall provide a written 1646 1647 description and evaluation of each Quick Action Closing Fund a 1648 project award recommended for approval that requires funding of 1649 \$2 million or more to the chair and vice chair of the 1650 Legislative Budget Commission, the President of the Senate, and the Speaker of the House of Representatives at least 14 10 days 1651 before prior to giving final approval for a project. The 1652 recommendation must include a memorandum of understanding 1653 1654 meeting the requirements of subparagraph 1 proposed performance 1655 conditions that the project must meet in order to obtain funds.

1656 4. If the chair or vice chair of the Legislative Budget 1657 Commission, or the President of the Senate, or the Speaker of 1658 the House of Representatives timely advises the Executive Office 1659 of the Governor, in writing, that such action or proposed action 1660 exceeds the delegated authority of the Executive Office of the 1661 Governor or is contrary to legislative policy or intent, the Executive Office of the Governor shall void the release of funds 1662 1663 and instruct the department to immediately change such action or 1664 proposed action until the Legislative Budget Commission or the

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1665 Legislature addresses the issue. Notwithstanding such 1666 requirement, any project exceeding \$5 million must be approved 1667 by the Legislative Budget Commission prior to the funds being 1668 released.

1669 (d) Upon the approval of the Governor in accordance with 1670 subparagraph (c)2., or upon expiration of the 14-day legislative 1671 consultation period provided in subparagraph (c)3., the 1672 department and the business shall enter into a contract that 1673 sets forth the conditions for payment of moneys from the fund. 1674 The contract must include the total amount of funds awarded; the 1675 performance conditions that must be met to obtain the award, 1676 including, but not limited to, net new employment in the state, 1677 average salary, and total capital investment; demonstrate a 1678 baseline of current service and a measure of enhanced 1679 capability; the methodology for validating performance; the 1680 schedule of payments from the fund; and sanctions for failure to 1681 meet performance conditions. The contract must provide that 1682 payment of moneys from the fund is contingent upon sufficient appropriation of funds by the Legislature. 1683

1684 (e) An amendment, modification, or extension of an
 1685 existing contract that results in a 0.5-point or greater
 1686 reduction in the economic benefit ratio of the project may not
 1687 take effect until it is approved through the approval process in
 1688 subparagraph (c)3. An amendment, modification, or extension may
 1689 not be made to an executed contract if such action would result
 1690 in an economic benefit ratio below 2 to 1.

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<ul> <li>(2), subsection (4), paragraphs (1) and (m) of subsection (5), and subsections (7) and (8) of section 288.1089, Florida</li> <li>Statutes, are amended to read:</li> <li>288.1089 Innovation Incentive Program</li> <li>(2) As used in this section, the term:</li> <li>(b) "Average private sector wage in the area" means the average of all private sector wages and salaries in the county in which the project is located the statewide average wage in the private sector or the average of all private sector wages in the private sector or the average of all private sector wages in the county or in the standard metropolitan area in which the project is located as determined by the department.</li> <li>(d) (e) "Certified enterprise zone" means an area certified designated as an enterprise zone pursuant to s. 290.60 290.0065.</li> <li>(e) (d) "Cumulative investment" means cumulative capital investment and all eligible capital costs, as defined in s.</li> <li>220.191.</li> <li>(p) "Rural area" means a rural city or rural community as defined in s. 288.106.</li> <li>(4) To qualify for review by the department, the applicant must, at a minimum, establish the following to the satisfaction of the department:</li> <li>(a) The jobs created by the project must pay an estimated annual average wage equaling at least 130 percent of the average</li> </ul>
and subsections (7) and (8) of section 288.1089, Florida         Statutes, are amended to read:         1694         Statutes, are amended to read:         1695       288.1089 Innovation Incentive Program         1696       (2) As used in this section, the term:         1697       (b) "Average private sector wage in the area" means the         1698       average of all private sector wages and salaries in the county         1699       in which the project is located the statewide average wage in         1700       the private sector or the average of all private sector wages in         1701       the county or in the standard metropolitan area in which the         1702       project is located as determined by the department.         1703       (d) (e) "Certified enterprise zone" means an area certified         1704       designated as an enterprise zone pursuant to s. 290.60 290.0065.         1705       (e) (d) "Cumulative investment" means cumulative capital         1706       investment and all eligible capital costs, as defined in s.         1707       220.191.         1708       (p) "Rural area" means a rural city or rural community as         1709       (d) To qualify for review by the department, the applicant         1711       must, at a minimum, establish the following to the satisfaction         1712       (
1694Statutes, are amended to read:1695288.1089 Innovation Incentive Program1696(2) As used in this section, the term:1697(b) "Average private sector wage in the area" means the1698average of all private sector wages and salaries in the county1699in which the project is located the statewide average wage in1700the private sector or the average of all private sector wages in1701the county or in the standard metropolitan area in which the1702project is located as determined by the department.1703(d) (e) "Certified enterprise zone" means an area certified1704designated as an enterprise zone pursuant to s. 290.60 290.0065.1705(e) (d) "Cumulative investment" means cumulative capital1706investment and all eligible capital costs, as defined in s.1707(p) "Rural area" means a rural city or rural community as1708(p) "Rural area" means a rural city or rural community as1719(4) To qualify for review by the department, the applicant1711must, at a minimum, establish the following to the satisfaction1712(a) The jobs created by the project must pay an estimated1714annual average wage equaling at least 130 percent of the average
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1715 million to start an end of the owner much be and the start the
1715 private sector wage <u>in the area</u> . The department may waive this
1716 average wage requirement at the request of Enterprise Florida,
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1717 Inc., for a project located in a rural area of opportunity, a brownfield area, or a certified an enterprise zone, when the 1718 1719 merits of the individual project or the specific circumstances 1720 in the community in relationship to the project warrant such 1721 action. A recommendation for waiver by Enterprise Florida, Inc., 1722 must include a specific justification for the waiver and be transmitted to the department in writing. If the department 1723 1724 elects to waive the wage requirement, the waiver must be stated in writing and the reasons for granting the waiver must be 1725 1726 explained. The department may not waive the wage requirement for any project that does not pay an estimated annual average wage 1727 1728 equaling at least 105 percent of the average private sector wage 1729 in the area. 1730 (b) A research and development project must: 1731 Serve as a catalyst for an emerging or evolving 1. 1732 technology cluster. 1733 2. Demonstrate a plan for significant higher education 1734 collaboration. 1735 3. Provide the state, at a minimum, a cumulative break-1736 even economic benefit within a 20-year period. 1737 4. Be provided with a one-to-one match from the local 1738 community. The match requirement may be reduced or waived in 1739 rural areas of opportunity or reduced in rural areas, brownfield areas, and enterprise zones. A local government that requests a 1740 waiver that reduces or <u>eliminates the one-to-one match shall</u> 1741 1742 provide the department with a statement prepared by a Florida

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1743	certified public accountant, as defined in s. 473.302, which
1744	describes the financial constraints preventing the local
1745	government from meeting the local financial support requirement
1746	of this section.
1747	(c) An innovation business project in this state, other
1748	than a research and development project, must:
1749	1.a. Result in the creation of at least 1,000 direct, new
1750	jobs at the business; or
1751	b. Result in the creation of at least 500 direct, new jobs
1752	if the project is located in a rural area <u>of opportunity</u> , a
1753	brownfield area, or <u>a certified</u> <del>an</del> enterprise zone.
1754	2. Have an activity or product that is within an industry
1755	that is designated as a target industry business under s.
1756	288.106 or a designated sector under s. 288.108.
1757	3.a. Have a cumulative investment of at least \$500 million
1758	within a 5-year period; or
1759	b. Have a cumulative investment that exceeds \$250 million
1760	within a 10-year period if the project is located in a rural
1761	area <u>of opportunity</u> , brownfield area, or <u>a certified</u> <del>an</del>
1762	enterprise zone.
1763	4. Be provided with a one-to-one match from the local
1764	community. The match requirement may be reduced or waived in
1765	rural areas of opportunity or reduced in <del>rural areas,</del> brownfield
1766	areas $_{ au}$ and $ ext{certified}$ enterprise zones. A local government that
1767	requests a waiver that reduces or eliminates the one-to-one
1768	match shall provide the department with a statement prepared by
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1769	a Florida certified public accountant, as defined in s. 473.302,
1770	which describes the financial constraints preventing the local
1771	government from meeting the local financial support requirement
1772	of this section.
1773	(d) For an alternative and renewable energy project in
1774	this state, the project must:
1775	1. Demonstrate a plan for significant collaboration with
1776	an institution of higher education. $\cdot$
1777	2. Provide the state, at a minimum, a cumulative break-
1778	even economic benefit within a 20-year period.;
1779	3. Include matching funds provided by the applicant or
1780	other available sources. The match requirement may be reduced or
1781	<u>eliminated</u> waived in rural areas of opportunity <del>or reduced in</del>
1782	rural areas, brownfield areas, and enterprise zones. A local
1783	government that requests a waiver that reduces or eliminates the
1784	one-to-one match shall provide the department with a statement
1785	prepared by a Florida certified public accountant, as defined in
1786	s. 473.302, which describes the financial constraints preventing
1787	the local government from meeting the one-to-one match
1788	requirement of this section.+
1789	4. Be located in this state. <del>; and</del>
1790	5. Provide at least 35 direct, new jobs that pay an
1791	estimated annual average wage that equals at least 130 percent
1792	of the average private sector wage in the area.
1793	(5) The department shall review proposals pursuant to s.
1794	288.061 for all three categories of innovation incentive awards.
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1795 Before making a recommendation to the executive director, the 1796 department shall solicit comments and recommendations from the 1797 Department of Agriculture and Consumer Services. For each 1798 project, the evaluation and recommendation to the department 1799 must include, but need not be limited to:

1800 (1) Additional evaluative criteria for a research and 1801 development facility project, including:

1802 1. A description of the extent to which the project has
 1803 the potential to serve as catalyst for an emerging or evolving
 1804 cluster.

1805 2. A description of the extent to which the project has or 1806 could have a long-term collaborative research and development 1807 relationship with one or more universities or community colleges 1808 in this state.

1809 3. A description of the existing or projected impact of
1810 the project on established clusters or targeted industry
1811 sectors.

1812 4. A description of the project's contribution to the1813 diversity and resiliency of the innovation economy of this1814 state.

18155. A description of the project's impact on special needs1816communities, including, but not limited to, rural areas of1817opportunity, distressed urban areas, and enterprise zones.

1818 (m) Additional evaluative criteria for alternative and 1819 renewable energy proposals, including:

1820

1. The availability of matching funds or other in-kind

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1821 contributions applied to the total project from an applicant.
1822 The Department of Agriculture and Consumer Services shall give
1823 greater preference to projects that provide such matching funds
1824 or other in-kind contributions.

1825 2. The degree to which the project stimulates in-state 1826 capital investment and economic development in metropolitan and 1827 rural areas <u>of opportunity</u>, including the creation of jobs and 1828 the future development of a commercial market for renewable 1829 energy technologies.

1830 3. The extent to which the proposed project has been 1831 demonstrated to be technically feasible based on pilot project 1832 demonstrations, laboratory testing, scientific modeling, or 1833 engineering or chemical theory that supports the proposal.

1834 4. The degree to which the project incorporates an
1835 innovative new technology or an innovative application of an
1836 existing technology.

1837 5. The degree to which a project generates thermal,
1838 mechanical, or electrical energy by means of a renewable energy
1839 resource that has substantial long-term production potential.

1840 6. The degree to which a project demonstrates efficient1841 use of energy and material resources.

1842 7. The degree to which the project fosters overall1843 understanding and appreciation of renewable energy technologies.

1844 1845 8. The ability to administer a complete project.

- 9. Project duration and timeline for expenditures.
- 1846 10. The geographic area in which the project is to be

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1847 conducted in relation to other projects. 1848 11. The degree of public visibility and interaction. 1849 Within 7 days after evaluating an innovation (7)(a) 1850 incentive award proposal, the department shall recommend to the 1851 Governor approval or disapproval of an award. In recommending an 1852 award, the department shall include a memorandum of 1853 understanding between the department and the applicant, which 1854 shall be incorporated into the final contract, setting forth the 1855 conditions for payment of the incentive funds. The memorandum of 1856 understanding shall include the total amount of funds awarded; 1857 the performance conditions that must be met to obtain the award, 1858 including, but not limited to, net new employment in the state, 1859 average salary, and total capital investment incurred by the business; a baseline of current service and a measure of 1860 1861 enhanced capability; the methodology for validating performance; 1862 the schedule of payments; and sanctions for failure to meet 1863 performance conditions, including any clawback provisions Upon 1864 receipt of the evaluation and recommendation from the 1865 department, the Governor shall approve or deny an award. In 1866 recommending approval of an award, the department shall include 1867 proposed performance conditions that the applicant must meet in 1868 order to obtain incentive funds and any other conditions that 1869 must be met before the receipt of any incentive funds. The 1870 Governor shall consult with the President of the Senate and the 1871 Speaker of the House of Representatives before giving approval 1872 for an award. Upon review and approval of an award by the

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1873 Legislative Budget Commission, the Executive Office of the 1874 Governor shall release the funds. 1875 The Governor may approve an innovation incentive award (b) 1876 of less than \$2 million without consulting the Legislature. For 1877 such awards, the Governor shall provide a written description 1878 and evaluation of the approved project and a copy of the 1879 memorandum of understanding between the department and business 1880 meeting the requirements of paragraph (a) to the chair and vice 1881 chair of the Legislative Budget Commission, the President of the 1882 Senate, and the Speaker of the House of Representatives within 1 1883 business day after approval. 1884 The Governor shall provide a written description and (C) evaluation of each innovation incentive award proposal 1885 1886 recommended for approval for an innovation incentive award that 1887 equals or exceeds \$2 million to the chair and vice chair of the 1888 Legislative Budget Commission, the President of the Senate, and 1889 the Speaker of the House of Representatives at least 14 days before giving final approval for an award. The recommendation 1890 must include a copy of the memorandum of understanding between 1891 1892 the department and business meeting the requirements of 1893 paragraph (a). If the chair or vice chair of the Legislative 1894 Budget Commission, the President of the Senate, or the Speaker 1895 of the House of Representatives timely advises the Executive 1896 Office of the Governor in writing that the award of incentive 1897 funds exceeds the delegated authority of the Executive Office of 1898 the Governor or is contrary to legislative policy or intent, the

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1899	Executive Office of the Governor shall void the release of funds
1900	and instruct the department to immediately change action or
1901	proposed action.
1902	(d) An amendment, modification, or extension of an
1903	executed contract that results in a 0.5-point or greater
1904	reduction in the economic benefit ratio of the project may not
1905	take effect until it is approved through the approval process in
1906	paragraph (c). An amendment, modification, or extension may not
1907	be made to an executed contract if such action would result in
1908	an economic benefit ratio below 1 to 1.
1909	(8) <del>(a)</del> In addition to the requirements provided in
1910	paragraph (7)(a), a contract between the department and an award
1911	recipient After the conditions set forth in subsection (7) have
1912	been met, the department shall issue a letter certifying the
1913	applicant as qualified for an award. The department and the
1914	award recipient shall enter into an agreement that sets forth
1915	the conditions for payment of the incentive funds. The agreement
1916	must include, at a minimum:
1917	1. The total amount of funds awarded.
1918	2. The performance conditions that must be met in order to
1919	obtain the award or portions of the award, including, but not
1920	limited to, net new employment in the state, average wage, and
1921	total cumulative investment.
1922	3. Demonstration of a baseline of current service and a
1923	measure of enhanced capability.
1924	4. The methodology for validating performance.
ļ	Page 74 of 148

1925 The schedule of payments. 1926 Sanctions for failure to meet performance 1927 including any clawback provisions. 1928 (b) Additionally, agreements signed on or after July 1, 1929  $\frac{2009_{T}}{1000}$  must include the following provisions: 1930 Notwithstanding subsection (4), a requirement that the 1. 1931 jobs created by the recipient of the incentive funds pay an annual average wage at least equal to the relevant industry's 1932 annual average wage or at least 130 percent of the average 1933 1934 private sector wage in the area, whichever is greater. 1935 A reinvestment requirement. Each recipient of an award 2. 1936 shall reinvest up to 15 percent of net royalty revenues, 1937 including revenues from spin-off companies and the revenues from 1938 the sale of stock it receives from the licensing or transfer of 1939 inventions, methods, processes, and other patentable discoveries 1940 conceived or reduced to practice using its facilities in Florida 1941 or its Florida-based employees, in whole or in part, and to 1942 which the recipient of the grant becomes entitled during the 20 1943 years following the effective date of its agreement with the 1944 department. Each recipient of an award also shall reinvest up to 1945 15 percent of the gross revenues it receives from naming 1946 opportunities associated with any facility it builds in this 1947 state. Reinvestment payments shall commence no later than 6 months after the recipient of the grant has received the final 1948 1949 disbursement under the contract and shall continue until the 1950 maximum reinvestment, as specified in the contract, has been

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1951 paid. Reinvestment payments shall be remitted to the department 1952 for deposit in the Biomedical Research Trust Fund for companies 1953 specializing in biomedicine or life sciences, or in the Economic Development Trust Fund for companies specializing in fields 1954 other than biomedicine or the life sciences. If these trust 1955 1956 funds no longer exist at the time of the reinvestment, the 1957 state's share of reinvestment shall be deposited in their successor trust funds as determined by law. Each recipient of an 1958 1959 award shall annually submit a schedule of the shares of stock 1960 held by it as payment of the royalty required by this paragraph 1961 and report on any trades or activity concerning such stock. Each 1962 recipient's reinvestment obligations survive the expiration or 1963 termination of its agreement with the state.

19643. Requirements for the establishment of internship1965programs or other learning opportunities for educators and1966secondary, postsecondary, graduate, and doctoral students.

1967 4. A requirement that the recipient submit quarterly
1968 reports and annual reports related to activities and performance
1969 to the department, according to standardized reporting periods.

1970 5. A requirement for an annual accounting to the 1971 department of the expenditure of funds disbursed under this 1972 section.

1973 6. A process for amending the agreement.

1974Section 14.Sections 288.1168 and 288.1169, Florida1975Statutes, are repealed.

1976

Section 15. Subsection (2) and paragraph (b) of subsection

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1977 (5) of section 288.901, Florida Statutes, are amended to read: Enterprise Florida, Inc.-1978 288.901 1979 (2)PURPOSES.-Enterprise Florida, Inc., shall act as the 1980 economic development organization for the state, using utilizing 1981 private sector and public sector expertise in collaboration with 1982 the department to: 1983 Increase private investment in Florida.+ (a) Advance international and domestic trade 1984 (b) 1985 opportunities.+ 1986 Market the state both as a probusiness location for (C) 1987 new investment and as an unparalleled tourist destination.+ 1988 (d) Revitalize Florida's space and aerospace industries, 1989 and promote emerging complementary industries.; Promote opportunities for minority-owned businesses.+ 1990 (e) 1991 Assist and market professional and amateur sport teams (f) 1992 and sporting events in Florida.; and 1993 Assist, promote, and enhance economic opportunities in (q) 1994 this state's rural and urban communities. 1995 (h) Foster and encourage high-technology startup and 1996 second-stage business development within the state. APPOINTED MEMBERS OF THE BOARD OF DIRECTORS.-1997 (5)1998 In making their appointments, the Governor, the (b) 1999 President of the Senate, and the Speaker of the House of 2000 Representatives shall ensure that the composition of the board 2001 of directors reflects the diversity of Florida's business 2002 community and is representative of the economic development Page 77 of 148

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2003 goals in subsection (2). The board must include at least one 2004 director for each of the following areas of expertise: 2005 international business, tourism marketing, the space or 2006 aerospace industry, managing or financing a minority-owned 2007 business, manufacturing, finance and accounting, <u>rural economic</u> 2008 <u>development</u>, and sports marketing.

2009 Section 16. Subsection (8) of section 288.9602, Florida 2010 Statutes, is amended to read:

2011 288.9602 Findings and declarations of necessity.—The 2012 Legislature finds and declares that:

2013 In order to efficiently and effectively achieve the (8) 2014 purposes of this act, it is necessary and in the public interest 2015 to create a special development finance authority to cooperate 2016 and act in conjunction with public agencies of this state and 2017 local governments of this state, through interlocal agreements 2018 pursuant to the Florida Interlocal Cooperation Act of 1969, in 2019 the promotion and advancement of projects related to economic 2020 development, including redevelopment of brownfield areas, 2021 throughout the state.

2022Section 17. Paragraph (b) of subsection (3) of section2023288.9604, Florida Statutes, is amended to read:

2024 288.9604 Creation of the authority.-

2025 (3)

(b) The powers of the corporation shall be exercised by
the directors thereof. A majority of the directors constitutes a
quorum for the purposes of conducting business and exercising

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2029	the powers of the corporation and for all other purposes. <u>An</u>
2030	action taken by the directors in furtherance of the purposes of
2031	this act during the pendency of one or more vacancies is deemed
2032	a valid and binding action of the corporation on the date taken,
2033	without regard to the vacancy or vacancies. Action may be taken
2034	by the corporation upon a vote of a majority of the directors
2035	present, unless in any case the bylaws require a larger number.
2036	Any person may be appointed as director if he or she resides, or
2037	is engaged in business, which means owning a business,
2038	practicing a profession, or performing a service for
2039	compensation or serving as an officer or director of a
2040	corporation or other business entity so engaged, within the
2041	state.
2042	Section 18. Paragraph (e) of subsection (2) of section
2043	288.9605, Florida Statutes, is amended to read:
2044	288.9605 Corporation powers
2045	(2) The corporation is authorized and empowered to:
2046	(e) Enter into interlocal agreements pursuant to s.
2047	$\frac{163.01(7)}{1}$ with public agencies of this state for the exercise of
2048	any power, privilege, or authority consistent with the purposes
2049	of this act.
2050	Section 19. Subsections (1), (2), (3), and (7) of section
2051	288.9606, Florida Statutes, are amended, and subsection (8) is
2052	added to that section, to read:
2053	288.9606 Issue of revenue bonds
2054	(1) When authorized by a public agency pursuant to s.
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2055  $\frac{163.01(7)}{7}$  The corporation has power in its corporate capacity, 2056 in its discretion, to issue revenue bonds or other evidences of 2057 indebtedness which a public agency has the power to issue, from 2058 time to time to finance the undertaking of any purpose of this 2059 act, including, without limiting the generality thereof, the 2060 payment of principal and interest upon any advances for surveys 2061 and plans or preliminary loans, and has the power to issue refunding bonds for the payment or retirement of bonds 2062 previously issued. Bonds issued pursuant to this section shall 2063 2064 bear the name "Florida Development Finance Corporation Revenue 2065 Bonds." The security for such bonds may be based upon such 2066 revenues as are legally available. In anticipation of the sale 2067 of such revenue bonds, the corporation may issue bond 2068 anticipation notes and may renew such notes from time to time, 2069 but the maximum maturity of any such note, including renewals 2070 thereof, may not exceed 5 years from the date of issuance of the 2071 original note. Such notes shall be paid from any revenues of the 2072 corporation available therefor and not otherwise pledged or from the proceeds of sale of the revenue bonds in anticipation of 2073 2074 which they were issued. Any bond, note, or other form of 2075 indebtedness issued pursuant to this act shall mature no later 2076 than the end of the 30th fiscal year after the fiscal year in 2077 which the bond, note, or other form of indebtedness was issued.

2078 (2) Bonds issued under this section do not constitute an
2079 indebtedness within the meaning of any constitutional or
2080 statutory debt limitation or restriction, and are not subject to

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2081 the provisions of any other law or charter relating to the 2082 authorization, issuance, or sale of bonds. Bonds issued under 2083 the provisions of this act are declared to be for an essential 2084 public and governmental purpose. Bonds issued under this act, 2085 the interest on which is exempt from income taxes of the United 2086 States, together with interest thereon and income therefrom, are 2087 exempted from all taxes, except those taxes imposed by chapter 220, on interest, income, or profits on debt obligations owned 2088 2089 by corporations, pursuant to s. 159.31.

2090 Bonds issued under this section shall be authorized by (3)2091 a public agency of this state pursuant to the terms of an 2092 interlocal agreement, unless such bonds are issued pursuant to 2093 subsection (7); may be issued in one or more series; and shall 2094 bear such date or dates, be payable upon demand or mature at 2095 such time or times, bear interest rate or rates, be in such 2096 denomination or denominations, be in such form either with or 2097 without coupon or registered, carry such conversion or 2098 registration privileges, have such rank or priority, be executed 2099 in such manner, be payable in such medium of payments at such 2100 place or places, be subject to such terms of redemption, with or 2101 without premium, be secured in such manner, and have such other 2102 characteristics as may be provided by the corporation. Bonds 2103 issued under this section may be sold in such manner, either at public or private sale, and for such price as the corporation 2104 2105 may determine will effectuate the purpose of this act. 2106 (7) Notwithstanding any provision of this section, the

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2107 corporation in its corporate capacity may, without authorization from a public agency under s. 163.01(7), issue revenue bonds or 2108 other evidence of indebtedness under this section to: 2109 2110 Finance the undertaking of any project within the (a) 2111 state that promotes renewable energy as defined in s. 366.91 or s. 377.803; 2112 2113 Finance the undertaking of any project within the (b) state that is a project contemplated or allowed under s. 406 of 2114 the American Recovery and Reinvestment Act of 2009; or 2115 2116 If permitted by federal law, finance qualifying (C) 2117 improvement projects within the state under s. 163.08. 2118 (8) When implementing and securing revenue bonds or other 2119 indebtedness issued pursuant to paragraph (7)(c), including levying non-ad valorem assessments, the corporation is deemed a 2120 2121 local government within the meaning of s. 163.08(2) or s. 2122 197.3632(1) and in its corporate capacity shall have, without 2123 requiring authorization, approval, or consent from any public 2124 agency under s. 163.01, including the public agency where the 2125 qualifying improvement project is located, all powers necessary 2126 to secure the source for repayment of such bonds and finance 2127 qualifying improvement projects, including the power to: 2128 Enter into financing agreements with property owners (a) 2129 and record such financing agreements or a summary memorandum of 2130 such agreements in the public records of the county in which the 2131 property is located. 2132 Publish and mail notice of and hold any public (b)

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2133	hearings required under s. 197.3632.
2134	(c) Levy and collect non-ad valorem assessments as set
2135	forth in ss. 163.08, 197.3632, and 197.3635.
2136	(d) To the extent non-ad valorem assessments are levied
2137	pursuant to ss. 163.08, 197.3632, and 197.3635, reimburse the
2138	administrative costs related to the collection of such non-ad
2139	valorem assessments to the property appraiser and tax collector
2140	within each county in which the property is located. The
2141	property appraiser and tax collector in each county shall enter
2142	into written agreements with the corporation to accomplish such
2143	reimbursement.
2144	(e) Certify non-ad valorem assessment rolls to the tax
2145	collector in each county in which the property is located and
2146	provide annual state reporting information required pursuant to
2147	<u>s. 197.3632(5).</u>
2148	(f) Receive proceeds from the sale of tax certificates and
2149	tax deeds for nonpayment of non-ad valorem assessments under s.
2150	197.3632(8) and pledge such proceeds for repayment of bonds.
2151	(g) Notwithstanding s. 163.08, levy non-ad valorem
2152	assessments that are subject to discount for early payment as
2153	provided in s. 197.3632(8).
2154	(h) Enter into contracts with a for-profit entity or a
2155	not-for-profit organization to assist with the administration of
2156	a program related to a qualifying improvement project, including
2157	assistance with administering paragraphs (a)-(g) to secure
2158	repayment of any revenue bonds or other indebtedness issued for
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2159 such purpose.

2160 Notwithstanding s. 163.08(13), no more than 30 days (i) 2161 after entering into a financing agreement pursuant to paragraph 2162 (a), the property owner shall provide to the holders or loan 2163 servicers of any existing mortgages encumbering or otherwise 2164 secured by the property a notice of the owner's intent to enter 2165 into a financing agreement together with the maximum principal 2166 amount to be financed and the maximum annual assessment 2167 necessary to repay that amount. A verified copy or other proof 2168 of such notice shall be provided to the local government. A 2169 provision in an agreement between a mortgagee or other 2170 lienholder and a property owner, or otherwise now or hereafter 2171 binding upon a property owner, which allows for acceleration of 2172 payment of the mortgage, note, or lien or other unilateral 2173 modification solely as a result of entering into a financing 2174 agreement as provided for in this section is not enforceable. 2175 This subsection does not limit the authority of the holder or 2176 loan servicer to increase the required monthly escrow by an 2177 amount necessary to annually pay the qualifying improvement 2178 assessment. 2179 Section 20. Section 288.9610, Florida Statutes, is amended

2180 to read:

2181 288.9610 Annual reports of Florida Development Finance
2182 Corporation.—On or before 90 days after the close of the Florida
2183 Development Finance Corporation's fiscal year, the corporation
2184 shall submit to the Governor, the Legislature, and the Auditor

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2185 General, and the governing body of each public entity with which 2186 it has entered into an interlocal agreement a complete and 2187 detailed report setting forth: 2188 (1)The results of any audit conducted pursuant to s. 11.45. 2189 The activities, operations, and accomplishments of the 2190 (2) 2191 Florida Development Finance Corporation, including the number of businesses assisted by the corporation. 2192 Its assets, liabilities, income, and operating 2193 (3) 2194 expenses at the end of its most recent fiscal year, including a 2195 description of all of its outstanding revenue bonds. 2196 Section 21. Section 288.991, Florida Statutes, is amended 2197 to read: 2198 288.991 Short title.-This part Sections 288.991-288.9922 2199 may be cited as the "New Markets Development Program Act." Section 22. 2200 Subsections (3), (5), and (6) of section 2201 288.9914, Florida Statutes, are amended to read: 2202 288.9914 Certification of qualified investments; investment 2203 issuance reporting.-2204 (3) REVIEW.-2205 (a) The department shall review applications to approve an 2206 investment as a qualified investment in the order received. The 2207 department shall approve or deny an application within 30 calendar days after receipt. 2208 2209 If the department intends to deny the application, the (b) 2210 department shall inform the applicant of the basis of the

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2211 proposed denial. The applicant shall have 15 <u>calendar</u> days after 2212 it receives the notice of the intent to deny the application to 2213 submit a revised application to the department. The department 2214 shall issue a final order approving or denying the revised 2215 application within 30 <u>calendar</u> days after receipt.

(c) The department may not approve a cumulative amount of qualified investments that may result in the claim of more than \$218 \$216.34 million in tax credits during the existence of the program or more than \$36.6 million in tax credits in a single state fiscal year. However, the potential for a taxpayer to carry forward an unused tax credit may not be considered in calculating the annual limit.

(5) DURATION OF APPROVAL.—The qualified community development entity must issue the qualified investment in exchange for cash within 60 <u>calendar</u> days after it receives the order approving an investment as a qualified investment, otherwise the order is void.

(6) REPORT OF ISSUANCE OF A QUALIFIED INVESTMENT.-The qualified community development entity must provide the department with evidence of the receipt of the cash in exchange for the qualified investment within 30 <u>calendar</u> <del>business</del> days after receipt.

2233 Section 23. Subsection (1) of section 288.9917, Florida 2234 Statutes, is amended to read:

2235 288.9917 Community development entity reporting after a 2236 credit allowance date; certification of tax credit amount.-

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2259

(1) A qualified community development entity that has issued a qualified investment shall submit the following to the department within 30 <u>calendar</u> days after each credit allowance date:

(a) A list of all qualified active low-income community businesses in which a qualified low-income community investment was made since the last credit allowance date. The list shall also describe the type and amount of investment in each business and the address of the principal location of each business. The list must be verified by the chief executive officer of the community development entity.

(b) Bank records, wire transfer records, or similar
documents that provide evidence of the qualified low-income
community investments made since the last credit allowance date.

(c) A verified statement by the chief financial or accounting officer of the community development entity that no redemption or principal repayment was made with respect to the qualified investment since the previous credit allowance date.

(d) Information relating to the recapture of the federal new markets tax credit since the last credit allowance date.

2257 Section 24. Paragraph (f) is added to subsection (1) of 2258 section 288.9920, Florida Statutes, to read:

288.9920 Recapture and penalties.-

(1) Notwithstanding s. 95.091, the department shall direct
the Department of Revenue, at any time before December 31, 2022,
to recapture all or a portion of a tax credit authorized

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2263	pursuant to the New Markets Development Program Act if one or
2264	more of the following occur:
2265	(f) For qualified investments issued after July 1, 2015,
2266	any violation of s. 288.9923.
2267	Section 25. Section 288.9923, Florida Statutes, is created
2268	to read:
2269	288.9923 New capital requirementEffective July 1, 2015,
2270	a qualified active low-income community business that receives a
2271	qualified low-income community investment from a qualified
2272	community development entity that issues qualified investments
2273	under the New Markets Development Program Act, or any affiliates
2274	of such qualified active low-income community business, may not
2275	directly or indirectly:
2276	(1) Own or have the right to acquire an ownership interest
2277	in a qualified community development entity or member or
2278	affiliate of a qualified community development entity,
2279	including, but not limited to, a holder of a qualified
2280	investment issued by the qualified community development entity;
2281	or
2282	(2) Loan to or invest in a qualified community development
2283	entity or member or affiliate of a qualified community
2284	development entity, including, but not limited to, a holder of a
2285	qualified investment issued by a qualified community development
2286	entity if the proceeds of such loan or investment are directly
2287	or indirectly used to fund or refinance the purchase of a
2288	qualified investment under this part.

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2289	
2290	For purposes of this section, a qualified community development
2291	entity is not considered an affiliate of a qualified active low-
2292	income community business solely as a result of its qualified
2293	low-income community investment in such business.
2294	Section 26. Section 288.913, Florida Statutes, is created
2295	to read:
2296	288.913 Startup Florida Initiative
2297	(1) LEGISLATIVE FINDINGS AND DECLARATIONSThe Legislature
2298	finds that successful high-technology startup and second-stage
2299	businesses are critical to the state's overall economic growth
2300	and such businesses play an outsized role in job creation. The
2301	Legislature also finds that Enterprise Florida, Inc., the
2302	state's economic development organization, is uniquely suited to
2303	foster and encourage more high-technology startup and second-
2304	stage business development within the state. Therefore, the
2305	Legislature declares that it is the policy of the state to
2306	prioritize high-technology startup and second-stage business
2307	development within the state and directs Enterprise Florida,
2308	Inc., to develop the Startup Florida Initiative to further said
2309	policy.
2310	(2) DEFINITIONSAs used in this section, the term:
2311	(a) "Advanced technology products" means high-technology
2312	products produced by a business that employs a high proportion
2313	of scientists, engineers, and technicians. Such products may be
2314	classified within, but not be limited to, the following fields:

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2315 1. Biotechnology products related to advanced scientific 2316 discoveries in genetics. 2317 2. Life science products related to the application of 2318 nonbiological scientific advances to medical science. 2319 3. Optoelectronic products related to the emission or 2320 detection of light. 2321 4. Information and communications products related to the 2322 processing of increased volumes of information in shorter 2323 periods of time. 2324 5. Electronics products related to design advances in 2325 electronic components that result in improved performance and 2326 capacity, or reduced size. 2327 6. Flexible manufacturing products related to robotics, 2328 numerically-controlled machine tools, and similar products 2329 involving industrial automation that allows for greater 2330 flexibility in the manufacturing process and reduction in the 2331 amount of human intervention. 2332 7. Advanced materials products related to advances in the 2333 development of materials that allow for further development and 2334 application of other advanced technologies. 2335 8. Aerospace products related to military and civil 2336 helicopters, airplanes, and spacecraft. 2337 9. Weapons products related to products with military 2338 application. 2339 10. Nuclear technology products related to nuclear power 2340 production apparatus.

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2341 "High-technology startup" means a business unit that (b) 2342 has been in operation for less than 5 years and employs fewer 2343 than 10 employees, which produces a high proportion of advanced 2344 technology products. 2345 (C) "Second-stage business" means a business unit that 2346 employs at least 10 but not more than 50 employees, generates at 2347 least \$1 million but not more than \$25 million in annual 2348 revenue, and produces a high proportion of advanced technology 2349 products. 2350 (3) STATEWIDE STRATEGIC PLAN.-2351 Enterprise Florida, Inc., shall develop a statewide (a) 2352 strategic plan for high-technology startup and second-stage 2353 business growth and development in consultation with the 2354 Institute for the Commercialization of Public Research, the 2355 Florida Economic Gardening Institute, the state's local and 2356 regional economic development organizations, and other 2357 stakeholders, public and private, that have experience and 2358 expertise in high-technology startup and second-stage business 2359 growth and development activities. 2360 (b) In developing the strategic plan, Enterprise Florida, 2361 Inc., shall evaluate best practices, examine the startup, 2362 entrepreneurship, and second-stage business programs of other 2363 states, and survey high-technology startups and second-stage 2364 businesses and support organizations, both within and outside 2365 the state. 2366 The strategic plan shall include actionable steps to (C)

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2367	provide technical support to local and regional economic
2368	development organizations to enhance high-technology startup and
2369	second-stage business growth at local and regional levels.
2370	(d) The strategic plan shall include an evaluation of the
2371	accessibility of the state's economic development incentive and
2372	loan programs to high-technology startups and second-stage
2373	businesses.
2374	(e) By January 1, 2016, Enterprise Florida, Inc., shall
2375	deliver the strategic plan to the Governor, the President of the
2376	Senate, and the Speaker of the House of Representatives.
2377	(f) Upon completion, the strategic plan shall become part
2378	of the 5-year statewide strategic plan developed by the Division
2379	of Strategic Business Development required by s. 20.60.
2380	(4) MARKETINGEnterprise Florida, Inc., shall market the
2381	state's economic development activities related to the growth
2382	and development of high-technology startups and second-stage
2383	businesses both inside and outside the state.
2384	(5) ANNUAL REPORTEnterprise Florida, Inc., shall provide
2385	information regarding its activities related to the growth and
2386	development of high-technology startups and second-stage
2387	businesses in its annual report required by s. 288.906.
2388	Section 27. Section 189.033, Florida Statutes, is amended
2389	to read:
2390	189.033 Independent special district services in
2391	disproportionally affected county; rate reduction for providers
2392	providing economic benefits.—If the governing body of an
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2393

2015 independent special district that provides water, wastewater,

2394 and sanitation services in a disproportionally affected county, as defined in s. 220.191(1)(g)1. 288.106(8), determines that a 2395 2396 new user or the expansion of an existing user of one or more of 2397 its utility systems will provide a significant benefit to the 2398 community in terms of increased job opportunities, economies of 2399 scale, or economic development in the area, the governing body 2400 may authorize a reduction of its rates, fees, or charges for that user for a specified period of time. A governing body that 2401 2402 exercises this power must do so by resolution that states the 2403 anticipated economic benefit justifying the reduction as well as 2404 the period of time that the reduction will remain in place. 2405 Section 28. Subsections (1) and (3), paragraph (a) of 2406 subsection (5), and paragraph (e) of subsection (7) of section 2407 288.11625, Florida Statutes, are amended to read: 288.11625 2408 Sports development.-2409 ADMINISTRATION.-The department shall serve as the (1)2410 state agency responsible for screening applicants for state 2411 funding under s. 212.20(6)(d)6.d. 212.20(6)(d)6.f. PURPOSE.-The purpose of this section is to provide 2412 (3) 2413 applicants state funding under s. 212.20(6)(d)6.d. 2414 212.20(6)(d)6.f. for the public purpose of constructing, 2415 reconstructing, renovating, or improving a facility. EVALUATION PROCESS.-2416 (5) 2417 Before recommending an applicant to receive a state (a) 2418 distribution under s. 212.20(6)(d)6.d. <del>212.20(6)(d)6.f.</del>, the Page 93 of 148

2419 department must verify that:

1. The applicant or beneficiary is responsible for the construction, reconstruction, renovation, or improvement of a facility and obtained at least three bids for the project.

2423 2. If the applicant is not a unit of local government, a 2424 unit of local government holds title to the property on which 2425 the facility and project are, or will be, located.

3. If the applicant is a unit of local government in whose jurisdiction the facility is, or will be, located, the unit of local government has an exclusive intent agreement to negotiate in this state with the beneficiary.

4. A unit of local government in whose jurisdiction the facility is, or will be, located supports the application for state funds. Such support must be verified by the adoption of a resolution, after a public hearing, that the project serves a public purpose.

2435 5. The applicant or beneficiary has not previously 2436 defaulted or failed to meet any statutory requirements of a 2437 previous state-administered sports-related program under s. 288.1162, s. 288.11621, s. 288.11631, or this section. 2438 2439 Additionally, the applicant or beneficiary is not currently 2440 receiving state distributions under s. 212.20 for the facility 2441 that is the subject of the application, unless the applicant demonstrates that the franchise that applied for a distribution 2442 2443 under s. 212.20 no longer plays at the facility that is the 2444 subject of the application.

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2445 The applicant or beneficiary has sufficiently 6. 2446 demonstrated a commitment to employ residents of this state, 2447 contract with Florida-based firms, and purchase locally 2448 available building materials to the greatest extent possible. 2449 7. If the applicant is a unit of local government, the 2450 applicant has a certified copy of a signed agreement with a 2451 beneficiary for the use of the facility. If the applicant is a 2452 beneficiary, the beneficiary must enter into an agreement with 2453 the department. The applicant's or beneficiary's agreement must 2454 also require the following: 2455 The beneficiary must reimburse the state for state a. 2456 funds that will be distributed if the beneficiary relocates or 2457 no longer occupies or uses the facility as the facility's 2458 primary tenant before the agreement expires. Reimbursements must 2459 be sent to the Department of Revenue for deposit into the 2460 General Revenue Fund. 2461 The beneficiary must pay for signage or advertising b. 2462 within the facility. The signage or advertising must be placed 2463 in a prominent location as close to the field of play or 2464 competition as is practicable, must be displayed consistent with 2465 signage or advertising in the same location and of like value, 2466 and must feature Florida advertising approved by the Florida 2467 Tourism Industry Marketing Corporation. The project will commence within 12 months after 2468 8. 2469 receiving state funds or did not commence before January 1,

# 2470 2013.

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2487

2471 (7) CONTRACT.—An applicant approved by the Legislature and 2472 certified by the department must enter into a contract with the 2473 department which:

2474 (e) Requires the applicant to reimburse the state by 2475 electing to do one of the following:

1. After all distributions have been made, reimburse at the end of the contract term any amount by which the total distributions made under s. <u>212.20(6)(d)6.d.</u> <del>212.20(6)(d)6.f.</del> exceed actual new incremental state sales taxes generated by sales at the facility during the contract, plus a 5 percent penalty on that amount.

2482 2. After the applicant begins to submit the independent 2483 analysis under paragraph (c), reimburse each year any amount by 2484 which the previous year's annual distribution exceeds 75 percent 2485 of the actual new incremental state sales taxes generated by 2486 sales at the facility.

2488 Any reimbursement due to the state must be made within 90 days 2489 after the applicable distribution under this paragraph. If the 2490 applicant is unable or unwilling to reimburse the state for such 2491 amount, the department may place a lien on the applicant's 2492 facility. If the applicant is a municipality or county, it may 2493 reimburse the state from its half-cent sales tax allocation, as provided in s. 218.64(3). Reimbursements must be sent to the 2494 2495 Department of Revenue for deposit into the General Revenue Fund. 2496 Section 29. Paragraph (c) of subsection (2) and paragraphs

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2497 (a), (c), and (d) of subsection (3) of section 288.11631,2498 Florida Statutes, are amended to read:

2499 288.11631 Retention of Major League Baseball spring 2500 training baseball franchises.—

2501

(2) CERTIFICATION PROCESS.-

(c) Each applicant certified on or after July 1, 2013,shall enter into an agreement with the department which:

2504 Specifies the amount of the state incentive funding to 1. 2505 be distributed. The amount of state incentive funding per 2506 certified applicant may not exceed \$20 million. However, if a 2507 certified applicant's facility is used by more than one spring 2508 training franchise, the maximum amount may not exceed \$50 2509 million, and the Department of Revenue shall make distributions 2510 to the applicant pursuant to s. 212.20(6)(d)6.c. 2511 212.20(6)(d)6.e.

2512 States the criteria that the certified applicant must 2. 2513 meet in order to remain certified. These criteria must include a 2514 provision stating that the spring training franchise must 2515 reimburse the state for any funds received if the franchise does 2516 not comply with the terms of the contract. If bonds were issued 2517 to construct or renovate a facility for a spring training 2518 franchise, the required reimbursement must be equal to the total 2519 amount of state distributions expected to be paid from the date 2520 the franchise violates the agreement with the applicant through 2521 the final maturity of the bonds.

2522

3. States that the certified applicant is subject to

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2523 decertification if the certified applicant fails to comply with 2524 this section or the agreement. 2525 States that the department may recover state incentive 4. 2526 funds if the certified applicant is decertified. 2527 5. Specifies the information that the certified applicant 2528 must report to the department. 2529 6. Includes any provision deemed prudent by the 2530 department. 2531 (3) USE OF FUNDS.-2532 A certified applicant may use funds provided under s. (a) 2533 212.20(6)(d)6.c. 212.20(6)(d)6.e. only to: 2534 1. Serve the public purpose of constructing or renovating 2535 a facility for a spring training franchise. 2536 2. Pay or pledge for the payment of debt service on, or to 2537 fund debt service reserve funds, arbitrage rebate obligations, 2538 or other amounts payable with respect thereto, bonds issued for 2539 the construction or renovation of such facility, or for the 2540 reimbursement of such costs or the refinancing of bonds issued 2541 for such purposes. 2542 (C) The Department of Revenue may not distribute funds 2543 under s. 212.20(6)(d)6.c. 212.20(6)(d)6.e. until July 1, 2016. 2544 Further, the Department of Revenue may not distribute funds to 2545 an applicant certified on or after July 1, 2013, until it 2546 receives notice from the department that: 2547 The certified applicant has encumbered funds under 1. 2548 either subparagraph (a)1. or subparagraph (a)2.; and

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2549 2. If applicable, any existing agreement with a spring 2550 training franchise for the use of a facility has expired. 2551 (d)1. All certified applicants shall place unexpended 2552 state funds received pursuant to s. 212.20(6)(d)6.c. 2553 212.20(6)(d)6.e. in a trust fund or separate account for use 2554 only as authorized in this section. 2555 2. A certified applicant may request that the department 2556 notify the Department of Revenue to suspend further 2557 distributions of state funds made available under s. 2558 212.20(6)(d)6.e. for 12 months after expiration of an existing 2559 agreement with a spring training franchise to provide the 2560 certified applicant with an opportunity to enter into a new 2561 agreement with a spring training franchise, at which time the 2562 distributions shall resume. 2563 The expenditure of state funds distributed to an 3. 2564 applicant certified after July 1, 2013, must begin within 48 2565 months after the initial receipt of the state funds. In 2566 addition, the construction or renovation of a spring training 2567 facility must be completed within 24 months after the project's 2568 commencement. 2569 Section 30. (1) Any building permit, and any permit issued by the Department of Environmental Protection or by a 2570 2571 water management district pursuant to part IV of chapter 373, 2572 Florida Statutes, which has an expiration date of January 1, 2573 2016, through January 1, 2018, is extended and renewed for a 2574 period of 2 years after its expiration date. This extension

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2575	includes any local government-issued development order or
2576	building permit including certificates of levels of service.
2577	This section does not prohibit conversion from the construction
2578	phase to the operation phase upon completion of construction.
2579	This extension is in addition to any existing permit extension.
2580	Extensions granted pursuant to this section; s. 14 of chapter
2581	2009-96, Laws of Florida, as reauthorized by s. 47 of chapter
2582	2010-147, Laws of Florida; s. 46 of chapter 2010-147, Laws of
2583	Florida; s. 73 or s. 79 of chapter 2011-139, Laws of Florida; s.
2584	24 of chapter 2012-205, Laws of Florida; or s. 46 of chapter
2585	2014-218, Laws of Florida, may not exceed 4 years in total.
2586	Further, specific development order extensions granted pursuant
2587	to s. 380.06(19)(c)2., Florida Statutes, may not be further
2588	extended by this section.
2589	(2) The commencement and completion dates for any required
2590	mitigation associated with a phased construction project are
2591	extended so that mitigation takes place in the same timeframe
2592	relative to the phase as originally permitted.
2593	(3) The holder of a valid permit or other authorization
2594	that is eligible for the 2-year extension must notify the
2595	authorizing agency in writing by December 31, 2015, identifying
2596	the specific authorization for which the holder intends to use
2597	the extension and the anticipated timeframe for acting on the
2598	authorization.
2599	(4) The extension provided in subsection (1) does not
2600	apply to:
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2601	(a) A permit or other authorization under any programmatic
2602	or regional general permit issued by the United States Army
2603	Corps of Engineers.
2604	(b) A permit or other authorization held by an owner or
2605	operator determined to be in significant noncompliance with the
2606	conditions of the permit or authorization as established through
2607	the issuance of a warning letter or notice of violation, the
2608	initiation of formal enforcement, or other equivalent action by
2609	the authorizing agency.
2610	(c) A permit or other authorization, if granted an
2611	extension, that would delay or prevent compliance with a court
2612	order.
2613	(5) Permits extended under this section continue to be
2614	governed by the rules in effect at the time the permit was
2615	issued unless it is demonstrated that the rules in effect at the
2616	time the permit was issued would create an immediate threat to
2617	public safety or health. This provision applies to any
2618	modification of the plans, terms, and conditions of the permit
2619	that lessens the environmental impact, except that any such
2620	modification does not extend the time limit beyond 2 additional
2621	years.
2622	(6) This section does not impair the authority of a county
2623	or municipality to require the owner of a property who has
2624	notified the county or municipality of the owner's intent to
2625	receive the extension of time granted pursuant to this section
2626	to maintain and secure the property in a safe and sanitary
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2627	condition in compliance with applicable laws and ordinances.
2628	Section 31. Section 290.50, Florida Statutes, is created
2629	to read:
2630	290.50 Local enterprise zone program
2631	(1) DEFINITIONSAs used in this section, the term:
2632	(a) "Designated local enterprise zone area" means a
2633	defined geographic area identified by the governing body of a
2634	county or municipality, or by the governing bodies of a county
2635	and one or more municipalities, that is targeted for accelerated
2636	economic growth through the reduction of local taxes and
2637	regulations. A designated local enterprise zone area must be
2638	created by a local resolution as part of a local enterprise zone
2639	program.
2640	(b) "Expanding business" means a business entity
2641	authorized to do business in the state that increases its total
2642	number of full-time employees by at least 10 percent and is
2643	located in a designated local enterprise zone area.
2644	(c) "Local enterprise zone program" means a program
2645	established by a local government pursuant to subsection (2).
2646	(d) "Newly established business" means any business entity
2647	authorized to do business in the state that has conducted
2648	operations for less than 1 year and is located in a designated
2649	local enterprise zone area.
2650	(2) A local government may adopt a resolution establishing
2651	a local enterprise zone program through which it creates 1 or
2652	more designated local enterprise zone areas and grants

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2653	exemptions from specified local taxes, fees, permits, and
2654	licenses to newly established or expanding businesses.
2655	(3) A local government that establishes a local enterprise
2656	zone program shall submit a copy of the resolution establishing
2657	the program to the Department of Economic Opportunity within 20
2658	calendar days after enacting the resolution.
2659	(4) A local enterprise zone program must exempt all newly
2660	established or expanding businesses from the following
2661	ordinances, taxes, and fees imposed by the local government for
2662	a minimum of 24 consecutive months:
2663	(a) Business taxes.
2664	(b) Impact fees.
2665	(c) Business, professional, and occupational regulatory
2666	fees.
2667	(d) Green utility fees.
2668	(e) Building permit fees.
2669	(f) Special assessments, including but not limited to
2670	services associated with beach renourishment and restoration,
2671	downtown redevelopment, solid waste disposal, fire and rescue
2672	services, fire protection, parking facilities, sewer
2673	improvements, stormwater management services, street
2674	improvements, and water and sewer line extensions.
2675	(g) Sign ordinance requirements, permits, and fees.
2676	(h) Tree and landscape ordinance requirements, permits,
2677	and fees.
2678	(5) A local government may not issue a citation for a
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2679	violation of a municipal code or ordinance applicable to:
2680	(a) A newly established business, for a period no less
2681	than 24 months after commencement of the business's operations.
2682	(b) An expanding business, for a period of no less than 24
2683	months after an expansion of the business that results in an
2684	increase of the business's number of full-time employees of 10
2685	percent or more.
2686	(c) Any business located within a designated local
2687	enterprise zone area for a period no less than 24 months after
2688	the creation of such zone.
2689	
2690	This subsection does not apply to violations of a municipal code
2691	or ordinance that pose a direct threat to the health and safety
2692	of the public.
2693	Section 32. Section 290.60, Florida Statutes, is created
2694	to read:
2695	290.60 Enterprise zone certification program
2696	(1) PURPOSEThe enterprise zone certification program is
2697	hereby created for the purpose of certifying designated local
2698	enterprise zone areas, as defined in s. 290.50, that are
2699	submitted to the Department of Economic Opportunity pursuant to
2700	<u>s. 290.50(3).</u>
2701	(2) APPLICATION
2702	(a) The governing body of a county or municipality or the
2703	governing bodies of a county and one or more municipalities may
2704	submit an application to the Department of Economic Opportunity
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2705 for certification of a designated local enterprise zone area as 2706 an enterprise zone. An application for certification must be 2707 received by the Department of Economic Opportunity by January 1 2708 of each year and must include the following: 2709 1. An aerial map and legal description of the proposed 2710 enterprise zone. 2711 2. Demographic information regarding the proposed 2712 enterprise zone which includes unemployment, poverty, crime, 2713 income, and property value metrics. The Department of Economic 2714 Opportunity shall consult with the Office of Economic and 2715 Demographic Research to develop or identify standard sources and 2716 units of measurement for each required metric and make such 2717 approved sources and units of measurement accessible to the 2718 public on its website. 2719 3. Verification that the applicant has made available to 2720 the public on its official county or municipal website a list of 2721 local taxes, licenses, and fee data and information related to 2722 the creation of a new business, the expansion of an existing 2723 business, and the operation of an existing business, located in 2724 the applicant's jurisdiction. 2725 4. A list and description of the local financial 2726 incentives that have been or will be enacted by the applicant 2727 for the purpose of assisting in the redevelopment of the 2728 enterprise zone. These incentives may include the municipal 2729 service tax exemption provided in s. 166.231, the economic 2730 development ad valorem tax exemption provided in s. 205.054,

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2731 local impact fee abatement or reduction, low-interest or 2732 interest-free loans or grants to businesses to encourage 2733 economic growth within the enterprise zone, and other local 2734 financial incentives. 2735 5. A copy of the resolution adopted pursuant to s. 2736 290.50(2), identifying the designated local enterprise zone 2737 area. 2738 The Department of Economic Opportunity may adopt rules (b) 2739 to develop forms and administer the requirements of this 2740 section. 2741 CERTIFICATION.-All timely submitted and completed (3) 2742 applications shall be certified by the Department of Economic 2743 Opportunity and assigned a unique identification number by June 2744 30 of each year. A certified enterprise zone is not required to 2745 reapply for certification. 2746 (4) MARKETING.-The Department of Economic Opportunity 2747 shall develop a marketing and advertising plan in coordination 2748 with local governments for the purpose of highlighting the 2749 benefits of the enterprise zone program and encouraging 2750 increased business activity within certified enterprise zones. 2751 (5) ANNUAL REPORT.-2752 By October 1 of each year each local government (a) 2753 containing a certified enterprise zone within its jurisdiction 2754 shall submit to the Department of Economic Opportunity for 2755 inclusion in the annual report required under s. 20.60: 2756 1. The number and types of businesses established within Page 106 of 148

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2757	the certified enterprise zone during the previous fiscal year.
2758	2. The number of jobs created within the certified
2759	enterprise zone during the previous fiscal year.
2760	3. A detailed description of the local and state financial
2761	incentives granted to businesses located in the certified
2762	enterprise zone during the previous fiscal year.
2763	4. A detailed description of the local regulatory
2764	incentives granted to businesses within the certified enterprise
2765	zone during the previous fiscal year.
2766	5. Any other information requested by the Department of
2767	Economic Opportunity.
2768	(b) The Department of Economic Opportunity shall include
2769	in its annual report updated demographic information described
2770	in subparagraph (2)(a)2., for each certified enterprise zone.
2771	(6) DECERTIFICATIONA certified enterprise zone shall be
2772	decertified by the Department of Economic Opportunity if:
2773	(a) The resolution creating the local enterprise zone
2774	program has been repealed.
2775	(b) The local governing body or bodies in whose
2776	jurisdiction the certified enterprise zone is located has
2777	submitted a written request that the certified enterprise zone
2778	be decertified. Such notification must include a resolution,
2779	adopted by the governing body or bodies after a public meeting,
2780	stating that decertification of the enterprise zone is in the
2781	best interest of the community.
2782	Section 33. Subsections (5) and (19) of section 159.27,
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2783 Florida Statutes, are amended to read:

2784 159.27 Definitions.—The following words and terms, unless 2785 the context clearly indicates a different meaning, shall have 2786 the following meanings:

2787 (5)"Project" means any capital project comprising an 2788 industrial or manufacturing plant, a research and development 2789 park, an agricultural processing or storage facility, a warehousing or distribution facility, a headquarters facility, a 2790 2791 tourism facility, a convention or trade show facility, an urban 2792 parking facility, a trade center, a health care facility, an 2793 educational facility, a correctional or detention facility, a 2794 motion picture production facility, a preservation or rehabilitation of a certified historic structure, an airport or 2795 port facility, a commercial project in a certified an enterprise 2796 2797 zone, a pollution-control facility, a hazardous or solid waste 2798 facility, a social service center, or a mass commuting facility, 2799 including one or more buildings and other structures, whether or 2800 not on the same site or sites; any rehabilitation, improvement, 2801 renovation, or enlargement of, or any addition to, any buildings 2802 or structures for use as a factory, a mill, a processing plant, 2803 an assembly plant, a fabricating plant, an industrial 2804 distribution center, a repair, overhaul, or service facility, a 2805 test facility, an agricultural processing or storage facility, a warehousing or distribution facility, a headquarters facility, a 2806 2807 tourism facility, a convention or trade show facility, an urban 2808 parking facility, a trade center, a health care facility, an

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2809 educational facility, a correctional or detention facility, a motion picture production facility, a preservation or 2810 2811 rehabilitation of a certified historic structure, an airport or 2812 port facility, a commercial project in a certified an enterprise 2813 zone, a pollution-control facility, a hazardous or solid waste 2814 facility, a social service center, or a mass commuting facility, 2815 and other facilities, including research and development 2816 facilities, for manufacturing, processing, assembling, repairing, overhauling, servicing, testing, or handling of any 2817 2818 products or commodities embraced in any industrial or 2819 manufacturing plant, in connection with the purposes of a 2820 research and development park, or other facilities for or used 2821 in connection with an agricultural processing or storage 2822 facility, a warehousing or distribution facility, a headquarters 2823 facility, a tourism facility, a convention or trade show 2824 facility, an urban parking facility, a trade center, a health 2825 care facility, an educational facility, a correctional or 2826 detention facility, a motion picture production facility, a 2827 preservation or rehabilitation of a certified historic 2828 structure, an airport or port facility, or a commercial project 2829 in a certified an enterprise zone or for controlling air or 2830 water pollution or for the disposal, processing, conversion, or 2831 reclamation of hazardous or solid waste, a social service center, or a mass commuting facility; and including also the 2832 sites thereof and other rights in land therefor whether improved 2833 2834 or unimproved, machinery, equipment, site preparation and

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2835 landscaping, and all appurtenances and facilities incidental thereto, such as warehouses, utilities, access roads, railroad 2836 2837 sidings, truck docking and similar facilities, parking 2838 facilities, office or storage or training facilities, public 2839 lodging and restaurant facilities, dockage, wharfage, solar 2840 energy facilities, and other improvements necessary or 2841 convenient for any manufacturing or industrial plant, research and development park, agricultural processing or storage 2842 2843 facility, warehousing or distribution facility, tourism 2844 facility, convention or trade show facility, urban parking 2845 facility, trade center, health care facility, educational 2846 facility, a correctional or detention facility, motion picture 2847 production facility, preservation or rehabilitation of a 2848 certified historic structure, airport or port facility, 2849 commercial project in a certified an enterprise zone, pollution-2850 control facility, hazardous or solid waste facility, social 2851 service center, or a mass commuting facility and any one or more 2852 combinations of the foregoing.

2853 (19)"Commercial project in a certified an enterprise 2854 zone" means buildings, building additions or renovations, or 2855 other structures to be newly constructed and suitable for use by 2856 a commercial enterprise, and includes the site on which such 2857 buildings or structures are located, located in a certified an 2858 area designated as an enterprise zone pursuant to s. 290.0065. 2859 Section 34. Subsection (5) of section 159.803, Florida 2860 Statutes, is amended to read:

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2861 159.803 Definitions.-As used in this part, the term: 2862 "Priority project" means a solid waste disposal (5) 2863 facility or a sewage facility, as such terms are defined in s. 2864 142 of the Code, or a water facility, as defined in s. 142 of 2865 the Code, which is operated by a member-owned, not-for-profit 2866 utility, or any project which is to be located in an area which 2867 is a certified an enterprise zone designated pursuant to s. 290.0065. 2868 2869 Section 35. Subsection (3) of section 163.2517, Florida 2870 Statutes, is amended to read: 2871 163.2517 Designation of urban infill and redevelopment 2872 area.-2873 (3)A local government seeking to designate a geographic 2874 area within its jurisdiction as an urban infill and 2875 redevelopment area shall prepare a plan that describes the 2876 infill and redevelopment objectives of the local government 2877 within the proposed area. In lieu of preparing a new plan, the 2878 local government may demonstrate that an existing plan or 2879 combination of plans associated with a community redevelopment 2880 area, Florida Main Street program, Front Porch Florida 2881 Community, sustainable community, certified enterprise zone, or 2882 neighborhood improvement district includes the factors listed in 2883 paragraphs (a) - (n), including a collaborative and holistic 2884 community participation process, or amend such existing plans to 2885 include these factors. The plan shall demonstrate the local 2886 government and community's commitment to comprehensively address

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2887 the urban problems within the urban infill and redevelopment area and identify activities and programs to accomplish locally 2888 2889 identified goals such as code enforcement; improved educational 2890 opportunities; reduction in crime; neighborhood revitalization 2891 and preservation; provision of infrastructure needs, including 2892 mass transit and multimodal linkages; and mixed-use planning to 2893 promote multifunctional redevelopment to improve both the residential and commercial quality of life in the area. The plan 2894 2895 shall also:

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

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

2901 Identify and map existing enterprise zones, community (C) 2902 redevelopment areas, community development corporations, 2903 brownfield areas, downtown redevelopment districts, safe 2904 neighborhood improvement districts, historic preservation 2905 districts, and empowerment zones or enterprise communities 2906 located within the area proposed for designation as an urban 2907 infill and redevelopment area and provide a framework for 2908 coordinating infill and redevelopment programs within the urban 2909 core.

(d) Identify a memorandum of understanding between the district school board and the local government jurisdiction regarding public school facilities located within the urban

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

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

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

2927

(g) Identify strategies for reducing crime.

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

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

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2939 transportation, pedestrian ways, and bikeways will be 2940 implemented as an alternative to increased automobile use. 2941 (j) Identify and adopt a package of financial and local 2942 government incentives which the local government will offer for 2943 new development, expansion of existing development, and 2944 redevelopment within the urban infill and redevelopment area. 2945 Examples of such incentives include: 2946 1. Waiver of license and permit fees. 2947 2. Exemption of sales made in the urban infill and 2948 redevelopment area from local option sales surtaxes imposed pursuant to s. 212.055. 2949 3. 2950 Waiver of delinquent local taxes or fees to promote the 2951 return of property to productive use. 2952 4. Expedited permitting. Lower transportation impact fees for development which 2953 5. 2954 encourages more use of public transit, pedestrian, and bicycle 2955 modes of transportation. 2956 Prioritization of infrastructure spending within the 6. 2957 urban infill and redevelopment area. 2958 Local government absorption of developers' concurrency 7. 2959 costs. 2960 2961 In order to be authorized to recognize the exemption from local 2962 option sales surtaxes pursuant to subparagraph 2., the owner, 2963 lessee, or lessor of the new development, expanding existing 2964 development, or redevelopment within the urban infill and Page 114 of 148

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2965 redevelopment area must file an application under oath with the 2966 governing body having jurisdiction over the urban infill and 2967 redevelopment area where the business is located. The 2968 application must include the name and address of the business 2969 claiming the exclusion from collecting local option surtaxes; an 2970 address and assessment roll parcel number of the urban infill 2971 and redevelopment area for which the exemption is being sought; 2972 a description of the improvements made to accomplish the new 2973 development, expanding development, or redevelopment of the real 2974 property; a copy of the building permit application or the 2975 building permit issued for the development of the real property; 2976 a new application for a certificate of registration with the 2977 Department of Revenue with the address of the new development, 2978 expanding development, or redevelopment; and the location of the 2979 property. The local government must review and approve the 2980 application and submit the completed application and 2981 documentation along with a copy of the ordinance adopted 2982 pursuant to subsection (5) to the Department of Revenue in order 2983 for the business to become eligible to make sales exempt from 2984 local option sales surtaxes in the urban infill and 2985 redevelopment area.

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

2990

(1) Identify how partnerships with the financial and

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2991 business community will be developed. 2992 (m) Identify the governance structure that the local 2993 government will use to involve community representatives in the 2994 implementation of the plan. 2995 (n) Identify performance measures to evaluate the success 2996 of the local government in implementing the urban infill and 2997 redevelopment plan. 2998 Section 36. Subsection (8) of section 163.503, Florida 2999 Statutes, is amended to read: 3000 163.503 Definitions.-3001 "Certified enterprise zone" means an area certified (8) 3002 designated pursuant to s. 290.60 290.0065. 3003 Section 37. Section 163.521, Florida Statutes, is amended 3004 to read: 3005 Neighborhood improvement district located in 163.521 3006 certified inside enterprise zone; funding.-The local governing 3007 body of any municipality or county in which the boundaries of a 3008 certified an enterprise zone include a neighborhood improvement 3009 district in whole or in part, prior to October 1 of each year, 3010 may request the Department of Legal Affairs to submit within its 3011 budget request to the Legislature provisions to fund capital 3012 improvements. A request may be made for 100 percent of the 3013 capital improvement costs for 25 percent of the area of the certified enterprise zone which overlaps the district. The local 3014 3015 governing body may also request a 100-percent matching grant for 3016 capital improvement costs for the remaining 75 percent of the

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3017 area of the certified enterprise zone which overlaps the district. Local governments must demonstrate the capacity to 3018 3019 implement the project within 2 years after the date of the 3020 appropriation. Funds appropriated under this provision may not 3021 be expended until after completion and approval of the safe 3022 neighborhood improvement plan pursuant to ss. 163.516 and 3023 163.519(11). Capital improvements contained within the request submitted by the local governing body must be specifically 3024 3025 related to crime prevention through community policing 3026 innovations, environmental design, environmental security, and 3027 defensible space and must be reviewed by the department for 3028 compliance with the principles of crime prevention through 3029 community policing innovations, environmental design, 3030 environmental security, and defensible space. The department 3031 shall rank order all requests received for capital improvements 3032 funding based on the necessity of the improvements to the 3033 overall implementation of the safe neighborhood plan; the degree 3034 to which the improvements help the plan achieve crime prevention 3035 through community policing innovations, environmental design, 3036 environmental security, and defensible space objectives; the 3037 effect of the improvements on residents of low or moderate 3038 income; and the fiscal inability of local government to perform 3039 the improvements without state assistance. 3040 Subsection (1) of section 163.522, Florida Section 38.

3041 Statutes, is amended to read:

3042

163.522 State redevelopment programs.-

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(1) Any county or municipality <u>containing a certified</u> which has nominated an area as an enterprise zone <del>pursuant to s.</del> 290.0055 which has been so designated pursuant to s. 290.0065 is directed to give consideration to the creation of a neighborhood improvement district within said area.

3048 Section 39. Subsection (8) of section 166.231, Florida 3049 Statutes, is amended to read:

3050

166.231 Municipalities; public service tax.-

3051 Beginning July 1, 1995, A municipality may by (8)(a) 3052 ordinance exempt not less than 50 percent of the tax imposed 3053 under this section on purchasers of electrical energy who are 3054 located within a certified enterprise zone or determined to be 3055 eligible for the exemption provided by s. 212.08(15) by the 3056 Department of Revenue. The exemption shall be administered as 3057 provided in that section. A copy of any ordinance adopted 3058 pursuant to this subsection shall be provided to the Department 3059 of Revenue not less than 14 days prior to its effective date.

(b) If an area <u>submitted for enterprise zone certification</u> that is nominated as an enterprise zone pursuant to s. <u>290.60</u> <u>290.0055</u> has not yet been <u>certified</u> designated pursuant to s. <u>290.0065</u>, a municipality may enact an ordinance for such exemption; however, the ordinance shall not be effective until such area is <u>certified</u> designated pursuant to s. <u>290.0065</u>.

3066 (c) This subsection expires on the date specified in s.
3067 290.016 for the expiration of the Florida Enterprise Zone Act,
3068 except that any qualified business that has satisfied the

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3069 requirements of this subsection before that date shall be 3070 allowed the full benefit of the exemption allowed under this 3071 subsection as if this subsection had not expired on that date. 3072 Section 40. Paragraphs (a) and (b) of subsection (14), 3073 paragraph (b) of subsection (15), and subsection (18) of section 3074 196.012, Florida Statutes, are amended to read: 3075 196.012 Definitions.-For the purpose of this chapter, the following terms are defined as follows, except where the context 3076 clearly indicates otherwise: 3077 3078 (14)"New business" means: 3079 (a)1. A business or organization establishing 10 or more 3080 new jobs to employ 10 or more full-time employees in this state, 3081 paying an average wage for such new jobs that is above the 3082 average wage in the area, which principally engages in any one 3083 or more of the following operations: 3084 Manufactures, processes, compounds, fabricates, or a. 3085 produces for sale items of tangible personal property at a fixed 3086 location and which comprises an industrial or manufacturing 3087 plant; or b. Is a target industry business as defined in s. 3088 3089 288.106(2)(n) <del>288.106(2)(q)</del>; 3090 A business or organization establishing 25 or more new 2. 3091 jobs to employ 25 or more full-time employees in this state, the 3092 sales factor of which, as defined by s. 220.15(5), for the 3093 facility with respect to which it requests an economic 3094 development ad valorem tax exemption is less than 0.50 for each

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3095 year the exemption is claimed; or 3096 3. An office space in this state owned and used by a 3097 business or organization newly domiciled in this state; provided 3098 such office space houses 50 or more full-time employees of such 3099 business or organization; provided that such business or 3100 organization office first begins operation on a site clearly 3101 separate from any other commercial or industrial operation owned by the same business or organization. 3102 3103 Any business or organization located in a certified an (b) 3104 enterprise zone or brownfield area that first begins operation 3105 on a site clearly separate from any other commercial or 3106 industrial operation owned by the same business or organization. 3107 "Expansion of an existing business" means: (15)3108 (b) Any business or organization located in a certified an 3109 enterprise zone or brownfield area that increases operations on 3110 a site located within the same zone or area colocated with a 3111 commercial or industrial operation owned by the same business or 3112 organization under common control with the same business or 3113 organization. 3114 (18)"Certified enterprise zone" means an enterprise zone 3115 certified area designated as an enterprise zone pursuant to s. 290.60 290.0065. This subsection expires on the date specified 3116 3117 in s. 290.016 for the expiration of the Florida Enterprise Zone 3118 Act. Section 41. Section 196.095, Florida Statutes, is amended 3119 3120 to read:

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3121 196.095 Exemption for a licensed child care facility 3122 operating in <u>a certified</u> an enterprise zone.-

(1) Any real estate used and owned as a child care facility as defined in s. 402.302 which operates in <u>a certified</u> an enterprise zone pursuant to chapter 290 is exempt from taxation.

3127 (2)To claim a certified an enterprise zone child care property tax exemption authorized by this section, a child care 3128 facility must file an application under oath with the governing 3129 3130 body or enterprise zone development agency having jurisdiction 3131 over the certified enterprise zone where the child care center 3132 is located. Within 10 working days after receipt of an 3133 application, the governing body or enterprise zone development 3134 agency shall review the application to determine if it contains 3135 all the information required pursuant to this section and meets 3136 the criteria set out in this section. The governing body or 3137 agency shall certify all applications that contain the 3138 information required pursuant to this section and meet the criteria set out in this section as eligible to receive an ad 3139 3140 valorem tax exemption. The child care center shall be 3141 responsible for forwarding all application materials to the 3142 governing body or enterprise zone development agency.

(3) The production by the child care facility operator of a current license by the Department of Children and Families or local licensing authority and certification by the governing body or enterprise zone where the child care center is located

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3147 is prima facie evidence that the child care facility owner is 3148 entitled to such exemptions.

3149 Section 42. Subsections (3) and (5) of section 196.1995, 3150 Florida Statutes, are amended to read:

3151 196.1995 Economic development ad valorem tax exemption.-3152 The board of county commissioners or the governing (3)3153 authority of the municipality that calls a referendum within its total jurisdiction to determine whether its respective 3154 jurisdiction may grant economic development ad valorem tax 3155 3156 exemptions may vote to limit the effect of the referendum to 3157 authority to grant economic development tax exemptions for new 3158 businesses and expansions of existing businesses located in a 3159 certified an enterprise zone or a brownfield area, as defined in 3160 s. 376.79(4). If an area submitted for enterprise zone 3161 certification nominated to be an enterprise zone pursuant to s. 3162 290.60 <del>290.0055</del> has not yet been certified <del>designated pursuant</del> 3163 to s. 290.0065, the board of county commissioners or the 3164 governing authority of the municipality may call such referendum 3165 prior to such certification designation; however, the authority to grant economic development ad valorem tax exemptions does not 3166 3167 apply until such area is certified designated pursuant to s. 3168 290.0065. The ballot question in such referendum shall be in 3169 substantially the following form and shall be used in lieu of the ballot question prescribed in subsection (2): 3170 Shall the board of county commissioners of this county (or the 3171 3172 governing authority of this municipality, or both) be authorized

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3173 to grant, pursuant to s. 3, Art. VII of the State Constitution, 3174 property tax exemptions for new businesses and expansions of 3175 existing businesses that are located in <u>a certified</u> an 3176 enterprise zone or a brownfield area and that are expected to 3177 create new, full-time jobs in the county (or municipality, or 3178 both)?

3179

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

3180

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

3181 Upon a majority vote in favor of such authority, the (5) 3182 board of county commissioners or the governing authority of the 3183 municipality, at its discretion, by ordinance may exempt from ad 3184 valorem taxation up to 100 percent of the assessed value of all 3185 improvements to real property made by or for the use of a new 3186 business and of all tangible personal property of such new 3187 business, or up to 100 percent of the assessed value of all 3188 added improvements to real property made to facilitate the 3189 expansion of an existing business and of the net increase in all 3190 tangible personal property acquired to facilitate such expansion 3191 of an existing business. To qualify for this exemption, the 3192 improvements to real property must be made or the tangible 3193 personal property must be added or increased after approval by 3194 motion or resolution of the local governing body, subject to 3195 ordinance adoption or on or after the day the ordinance is adopted. However, if the authority to grant exemptions is 3196 3197 approved in a referendum in which the ballot question contained 3198 in subsection (3) appears on the ballot, the authority of the

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3199 board of county commissioners or the governing authority of the 3200 municipality to grant exemptions is limited solely to new 3201 businesses and expansions of existing businesses that are 3202 located in a certified an enterprise zone or brownfield area. 3203 Property acquired to replace existing property shall not be 3204 considered to facilitate a business expansion. The exemption 3205 applies only to taxes levied by the respective unit of 3206 government granting the exemption. The exemption does not apply, however, to taxes levied for the payment of bonds or to taxes 3207 3208 authorized by a vote of the electors pursuant to s. 9(b) or s. 3209 12, Art. VII of the State Constitution. Any such exemption shall 3210 remain in effect for up to 10 years with respect to any particular facility, regardless of any change in the authority 3211 3212 of the county or municipality to grant such exemptions. The 3213 exemption shall not be prolonged or extended by granting 3214 exemptions from additional taxes or by virtue of any 3215 reorganization or sale of the business receiving the exemption. 3216 Section 43. Subsection (4) of section 205.022, Florida 3217 Statutes, is amended to read: 205.022 Definitions.-When used in this chapter, the 3218 3219 following terms and phrases shall have the meanings ascribed to

3220 them in this section, except when the context clearly indicates 3221 a different meaning:

3222 (4) "<u>Certified</u> enterprise zone" means an area <u>certified</u>
 3223 designated as an enterprise zone pursuant to s. <u>290.60</u> <del>290.0065.</del>
 3224 This subsection expires on the date specified in s. <u>290.016</u> for

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3225 the expiration of the Florida Enterprise Zone Act.

3226 Section 44. Section 205.054, Florida Statutes, is amended 3227 to read:

3228 205.054 Business tax; partial exemption for engaging in 3229 business or occupation in certified enterprise zone.-

3230 Notwithstanding the provisions of s. 205.033(1)(a) or (1)3231 s. 205.043(1)(a), the governing body of a county or municipality may authorize by appropriate resolution or ordinance, adopted 3232 pursuant to the procedure established in s. 205.032 or s. 3233 3234 205.042, the exemption of 50 percent of the business tax levied 3235 for the privilege of engaging in or managing any business, 3236 profession, or occupation in the respective jurisdiction of the 3237 county or municipality when such privilege is exercised at a 3238 permanent business location or branch office located in a 3239 certified an enterprise zone.

3240 Such exemption applies to each classification for (2)3241 which a business tax receipt is required in the jurisdiction. Classifications shall be the same in a certified an enterprise 3242 zone as elsewhere in the jurisdiction. Each county or municipal 3243 3244 business tax receipt issued with the exemption authorized in 3245 this section shall be in the same general form as the other 3246 county or municipal business tax receipts and shall expire at 3247 the same time as those other receipts expire as fixed by law. Any receipt issued with the exemption authorized in this section 3248 3249 is nontransferable. The exemption authorized in this section 3250 does not apply to any penalty authorized in s. 205.053.

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3251 Each tax collecting authority of a county or (3) 3252 municipality which provides the exemption authorized in this 3253 section shall issue to each person who may be entitled to the 3254 exemption a receipt pursuant to the provisions contained in this 3255 section. Before a receipt with such exemption is issued to an 3256 applicant, the tax collecting authority must, in each case, be 3257 provided proof that the applicant is entitled to such exemption. Such proof shall be made by means of a statement filed under 3258 3259 oath with the tax collecting authority, which statement 3260 indicates that the permanent business location or branch office 3261 of the applicant is located in a certified an enterprise zone of 3262 a jurisdiction which has authorized the exemption permitted in 3263 this section.

3264 Any receipt obtained with the exemption authorized in (4) 3265 this subsection by the commission of fraud upon the issuing 3266 authority is void. Any person who has fraudulently obtained such 3267 exemption and thereafter engages, under color of the receipt, in 3268 any business, profession, or occupation requiring the business 3269 tax receipt is subject to prosecution for engaging in a 3270 business, profession, or occupation without having the required 3271 receipt under the laws of the state.

(5) If an area <u>has been submitted for certification</u> nominated as an enterprise zone pursuant to s. <u>290.60</u> <del>290.0055</del> has not yet been designated pursuant to s. <u>290.0065</u>, the governing body of a county or municipality may enact the appropriate ordinance or resolution authorizing the exemption

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3277 permitted in this section; however, such ordinance or resolution 3278 will not be effective until such area is <u>certified</u> <del>designated</del> 3279 pursuant to s. 290.60 <del>290.0065</del>.

3280 (6) This section expires on the date specified in s.
3281 290.016 for the expiration of the Florida Enterprise Zone Act;
3282 and a receipt may not be issued with the exemption authorized in
3283 this section for any period beginning on or after that date.

3284 Section 45. Subsection (6) of section 212.02, Florida 3285 Statutes, is amended to read:

3286 212.02 Definitions.—The following terms and phrases when 3287 used in this chapter have the meanings ascribed to them in this 3288 section, except where the context clearly indicates a different 3289 meaning:

(6) "<u>Certified</u> enterprise zone" means <u>an enterprise zone</u>
 <u>certified</u> an area of the state designated pursuant to s. <u>290.60</u>
 <del>290.0065.</del> This subsection expires on the date specified in s.
 <del>290.016</del> for the expiration of the Florida Enterprise Zone Act.

3294 Section 46. Paragraphs (o) and (p) of subsection (5) of 3295 section 212.08, Florida Statutes, are amended to read:

3296 212.08 Sales, rental, use, consumption, distribution, and 3297 storage tax; specified exemptions.—The sale at retail, the 3298 rental, the use, the consumption, the distribution, and the 3299 storage to be used or consumed in this state of the following 3300 are hereby specifically exempt from the tax imposed by this 3301 chapter.

3302

(5) EXEMPTIONS; ACCOUNT OF USE.-

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3303 (o) Building materials in redevelopment projects.-3304 1. As used in this paragraph, the term: 3305 "Building materials" means tangible personal property a. 3306 that becomes a component part of a housing project or a mixed-3307 use project. 3308 "Housing project" means the conversion of an existing b. 3309 manufacturing or industrial building to a housing unit which is in an urban high-crime area, a certified an enterprise zone, an 3310 empowerment zone, a Front Porch Community, a designated 3311 3312 brownfield site for which a rehabilitation agreement with the 3313 Department of Environmental Protection or a local government 3314 delegated by the Department of Environmental Protection has been 3315 executed under s. 376.80 and any abutting real property parcel 3316 within a brownfield area, or an urban infill area; and in which 3317 the developer agrees to set aside at least 20 percent of the 3318 housing units in the project for low-income and moderate-income 3319 persons or the construction in a designated brownfield area of 3320 affordable housing for persons described in s. 420.0004(9), 3321 (11), (12), or (17) or in s. 159.603(7). "Mixed-use project" means the conversion of an existing 3322 с. 3323 manufacturing or industrial building to mixed-use units that

3323 manufacturing or industrial building to mixed-use units that 3324 include artists' studios, art and entertainment services, or 3325 other compatible uses. A mixed-use project must be located in an 3326 urban high-crime area, <u>a certified</u> an enterprise zone, an 3327 empowerment zone, a Front Porch Community, a designated 3328 brownfield site for which a rehabilitation agreement with the

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3329 Department of Environmental Protection or a local government 3330 delegated by the Department of Environmental Protection has been 3331 executed under s. 376.80 and any abutting real property parcel 3332 within a brownfield area, or an urban infill area; and the 3333 developer must agree to set aside at least 20 percent of the 3334 square footage of the project for low-income and moderate-income 3335 housing.

3336 d. "Substantially completed" has the same meaning as 3337 provided in s. 192.042(1).

3338 2. Building materials used in the construction of a 3339 housing project or mixed-use project are exempt from the tax 3340 imposed by this chapter upon an affirmative showing to the 3341 satisfaction of the department that the requirements of this 3342 paragraph have been met. This exemption inures to the owner through a refund of previously paid taxes. To receive this 3343 3344 refund, the owner must file an application under oath with the 3345 department which includes:

3346

a. The name and address of the owner.

3347 b. The address and assessment roll parcel number of the3348 project for which a refund is sought.

3349 c. A copy of the building permit issued for the project.
3350 d. A certification by the local building code inspector
3351 that the project is substantially completed.

e. A sworn statement, under penalty of perjury, from the general contractor licensed in this state with whom the owner contracted to construct the project, which statement lists the

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building materials used in the construction of the project and the actual cost thereof, and the amount of sales tax paid on these materials. If a general contractor was not used, the owner shall provide this information in a sworn statement, under penalty of perjury. Copies of invoices evidencing payment of sales tax must be attached to the sworn statement.

3361 3. An application for a refund under this paragraph must be submitted to the department within 6 months after the date 3362 the project is deemed to be substantially completed by the local 3363 3364 building code inspector. Within 30 working days after receipt of 3365 the application, the department shall determine if it meets the 3366 requirements of this paragraph. A refund approved pursuant to 3367 this paragraph shall be made within 30 days after formal approval of the application by the department. 3368

3369 4. The department shall establish by rule an application 3370 form and criteria for establishing eligibility for exemption 3371 under this paragraph.

3372 5. The exemption shall apply to purchases of materials on3373 or after July 1, 2000.

3374

(p) Community contribution tax credit for donations.-

3375 1. Authorization.-Persons who are registered with the 3376 department under s. 212.18 to collect or remit sales or use tax 3377 and who make donations to eligible sponsors are eligible for tax 3378 credits against their state sales and use tax liabilities as 3379 provided in this paragraph:

3380

a. The credit shall be computed as 50 percent of the

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3381 person's approved annual community contribution.

3382 The credit shall be granted as a refund against state b. 3383 sales and use taxes reported on returns and remitted in the 12 3384 months preceding the date of application to the department for 3385 the credit as required in sub-subparagraph 3.c. If the annual 3386 credit is not fully used through such refund because of 3387 insufficient tax payments during the applicable 12-month period, the unused amount may be included in an application for a refund 3388 made pursuant to sub-subparagraph 3.c. in subsequent years 3389 3390 against the total tax payments made for such year. Carryover 3391 credits may be applied for a 3-year period without regard to any 3392 time limitation that would otherwise apply under s. 215.26.

3393 c. A person may not receive more than \$200,000 in annual 3394 tax credits for all approved community contributions made in any 3395 one year.

3396 d. All proposals for the granting of the tax credit
3397 require the prior approval of the Department of Economic
3398 Opportunity.

e. The total amount of tax credits which may be granted for all programs approved under this paragraph, s. 220.183, and s. 624.5105 is \$18.4 million annually for projects that provide homeownership opportunities for low-income households or verylow-income households as those terms are defined in s. 420.9071 and \$3.5 million annually for all other projects.

3405 f. A person who is eligible to receive the credit provided 3406 in this paragraph, s. 220.183, or s. 624.5105 may receive the

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3407 credit only under one section of the person's choice.

3408 2. Eligibility requirements.-

3409 a. A community contribution by a person must be in the3410 following form:

3411

(I) Cash or other liquid assets;

3412 (II) Real property;

3413 (III) Goods or inventory; or

3414 (IV) Other physical resources identified by the Department 3415 of Economic Opportunity.

3416 All community contributions must be reserved b. 3417 exclusively for use in a project. As used in this sub-3418 subparagraph, the term "project" means activity undertaken by an 3419 eligible sponsor which is designed to construct, improve, or substantially rehabilitate housing that is affordable to low-3420 3421 income households or very-low-income households as those terms 3422 are defined in s. 420.9071; designed to provide commercial, 3423 industrial, or public resources and facilities; or designed to 3424 improve entrepreneurial and job-development opportunities for 3425 low-income persons. A project may be the investment necessary to 3426 increase access to high-speed broadband capability in rural 3427 communities with enterprise zones, including projects that 3428 result in improvements to communications assets that are owned 3429 by a business. A project may include the provision of museum 3430 educational programs and materials that are directly related to 3431 a project approved between January 1, 1996, and December 31, 3432 1999, and located in a certified an enterprise zone designated

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3433 pursuant to s. 290.0065. This paragraph does not preclude 3434 projects that propose to construct or rehabilitate housing for 3435 low-income households or very-low-income households on scattered 3436 sites. With respect to housing, contributions may be used to pay 3437 the following eligible low-income and very-low-income housing-3438 related activities:

3439 (I) Project development impact and management fees for 3440 low-income or very-low-income housing projects;

3441 (II) Down payment and closing costs for low-income persons 3442 and very-low-income persons, as those terms are defined in s. 3443 420.9071;

3444 (III) Administrative costs, including housing counseling 3445 and marketing fees, not to exceed 10 percent of the community 3446 contribution, directly related to low-income or very-low-income 3447 projects; and

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

3455 c. The project must be undertaken by an "eligible 3456 sponsor," which includes:

- 3457
- 3458 (II) A nonprofit community-based development organization

(I) A community action program;

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3459 whose mission is the provision of housing for low-income 3460 households or very-low-income households or increasing 3461 entrepreneurial and job-development opportunities for low-income 3462 persons; 3463 (III) A neighborhood housing services corporation; 3464 A local housing authority created under chapter 421; (IV) 3465 (V) A community redevelopment agency created under s. 163.356; 3466 3467 (VI) A historic preservation district agency or 3468 organization; 3469 (VII) A regional workforce board; 3470 (VIII) A direct-support organization as provided in s. 1009.983; 3471 An enterprise zone development agency created under 3472 (IX) s. 290.0056; 3473 3474 A community-based organization incorporated under (X) 3475 chapter 617 which is recognized as educational, charitable, or 3476 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code 3477 and whose bylaws and articles of incorporation include affordable housing, economic development, or community 3478 3479 development as the primary mission of the corporation; 3480 (XI) Units of local government; 3481 Units of state government; or (XII) 3482 (XIII) Any other agency that the Department of Economic 3483 Opportunity designates by rule. 3484

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3485 A contributing person may not have a financial interest in the 3486 eligible sponsor.

3487 d. The project must be located in an area designated a 3488 certified an enterprise zone or a Front Porch Florida Community, 3489 unless the project increases access to high-speed broadband 3490 capability for rural communities that have enterprise zones but is physically located outside the designated rural zone 3491 boundaries. Any project designed to construct or rehabilitate 3492 housing for low-income households or very-low-income households 3493 3494 as those terms are defined in s. 420.9071 is exempt from the 3495 area requirement of this sub-subparagraph.

3496 e.(I) If, during the first 10 business days of the state 3497 fiscal year, eligible tax credit applications for projects that 3498 provide homeownership opportunities for low-income households or 3499 very-low-income households as those terms are defined in s. 3500 420.9071 are received for less than the annual tax credits 3501 available for those projects, the Department of Economic 3502 Opportunity shall grant tax credits for those applications and grant remaining tax credits on a first-come, first-served basis 3503 3504 for subsequent eligible applications received before the end of 3505 the state fiscal year. If, during the first 10 business days of 3506 the state fiscal year, eligible tax credit applications for 3507 projects that provide homeownership opportunities for low-income 3508 households or very-low-income households as those terms are 3509 defined in s. 420.9071 are received for more than the annual tax 3510 credits available for those projects, the Department of Economic

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3511 Opportunity shall grant the tax credits for those applications 3512 as follows:

3513 (A) If tax credit applications submitted for approved 3514 projects of an eligible sponsor do not exceed \$200,000 in total, 3515 the credits shall be granted in full if the tax credit 3516 applications are approved.

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

3524 (II)If, during the first 10 business days of the state 3525 fiscal year, eligible tax credit applications for projects other 3526 than those that provide homeownership opportunities for low-3527 income households or very-low-income households as those terms are defined in s. 420.9071 are received for less than the annual 3528 3529 tax credits available for those projects, the Department of 3530 Economic Opportunity shall grant tax credits for those 3531 applications and shall grant remaining tax credits on a first-3532 come, first-served basis for subsequent eligible applications 3533 received before the end of the state fiscal year. If, during the 3534 first 10 business days of the state fiscal year, eligible tax 3535 credit applications for projects other than those that provide 3536 homeownership opportunities for low-income households or very-

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3537 low-income households as those terms are defined in s. 420.9071 3538 are received for more than the annual tax credits available for 3539 those projects, the Department of Economic Opportunity shall 3540 grant the tax credits for those applications on a pro rata 3541 basis.

3542

3. Application requirements.-

Any eligible sponsor seeking to participate in this 3543 a. 3544 program must submit a proposal to the Department of Economic Opportunity which sets forth the name of the sponsor, a 3545 3546 description of the project, and the area in which the project is 3547 located, together with such supporting information as is 3548 prescribed by rule. The proposal must also contain a resolution 3549 from the local governmental unit in which the project is located 3550 certifying that the project is consistent with local plans and 3551 regulations.

3552 Any person seeking to participate in this program must b. 3553 submit an application for tax credit to the Department of 3554 Economic Opportunity which sets forth the name of the sponsor, a 3555 description of the project, and the type, value, and purpose of 3556 the contribution. The sponsor shall verify, in writing, the 3557 terms of the application and indicate its receipt of the 3558 contribution, and such verification must accompany the 3559 application for tax credit. The person must submit a separate 3560 tax credit application to the Department of Economic Opportunity 3561 for each individual contribution that it makes to each 3562 individual project.

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3563 Any person who has received notification from the с. 3564 Department of Economic Opportunity that a tax credit has been 3565 approved must apply to the department to receive the refund. 3566 Application must be made on the form prescribed for claiming 3567 refunds of sales and use taxes and be accompanied by a copy of 3568 the notification. A person may submit only one application for 3569 refund to the department within a 12-month period. 3570 Administration.-4. 3571 The Department of Economic Opportunity may adopt rules a. 3572 necessary to administer this paragraph, including rules for the 3573 approval or disapproval of proposals by a person. 3574 b. The decision of the Department of Economic Opportunity 3575 must be in writing, and, if approved, the notification shall 3576 state the maximum credit allowable to the person. Upon approval, 3577 the Department of Economic Opportunity shall transmit a copy of 3578 the decision to the department. 3579 The Department of Economic Opportunity shall с. 3580 periodically monitor all projects in a manner consistent with 3581 available resources to ensure that resources are used in 3582 accordance with this paragraph; however, each project must be 3583 reviewed at least once every 2 years. 3584 The Department of Economic Opportunity shall, in d. 3585 consultation with the statewide and regional housing and 3586 financial intermediaries, market the availability of the

3587 community contribution tax credit program to community-based 3588 organizations.

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

3593 Section 47. Paragraph (d) of subsection (2) of section 3594 220.183, Florida Statutes, is amended to read:

220.183 Community contribution tax credit.-

3595 3596

(2) ELIGIBILITY REQUIREMENTS.-

3597 (d) The project shall be located in a certified an area 3598 designated as an enterprise zone or a Front Porch Florida 3599 Community. Any project designed to construct or rehabilitate 3600 housing for low-income or very-low-income households as defined 3601 in s. 420.9071(19) and (28) is exempt from the area requirement 3602 of this paragraph. This section does not preclude projects that 3603 propose to construct or rehabilitate housing for low-income or 3604 very-low-income households on scattered sites. Any project 3605 designed to provide increased access to high-speed broadband 3606 capabilities which includes coverage of a rural enterprise zone 3607 may locate the project's infrastructure in any area of a rural 3608 county.

3609 Section 48. Paragraphs (a) and (b) of subsection (2) of 3610 section 288.0001, Florida Statutes, are amended to read:

3611 288.0001 Economic Development Programs Evaluation.—The 3612 Office of Economic and Demographic Research and the Office of 3613 Program Policy Analysis and Government Accountability (OPPAGA) 3614 shall develop and present to the Governor, the President of the

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3615 Senate, the Speaker of the House of Representatives, and the 3616 chairs of the legislative appropriations committees the Economic 3617 Development Programs Evaluation. 3618 (2)The Office of Economic and Demographic Research and 3619 OPPAGA shall provide a detailed analysis of economic development 3620 programs as provided in the following schedule: 3621 By January 1, 2014, and every 3 years thereafter, an (a) analysis of the following: 3622 3623 1. The capital investment tax credit established under s. 3624 220.191. 3625 2. The qualified target industry tax refund established under s. 288.106. 3626 3627 3. The brownfield redevelopment bonus refund established under s. 288.107. 3628 3629 4. High-impact business performance grants established 3630 under s. 288.108. 3631 5. The Quick Action Closing Fund established under s. 3632 288.1088. 3633 6. The Innovation Incentive Program established under s. 3634 288.1089. 3635 7. Enterprise zone program incentives established under 3636 ss. 212.08(5) and (15), 212.096, 220.181, and 220.182. 3637 The New Markets Development Program established under 8. ss. 288.991-288.9922. 3638 3639 9. The enterprise zone certification program established 3640 under s. 290.60.

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3641 By January 1, 2015, and every 3 years thereafter, an (b) 3642 analysis of the following: 3643 1. The entertainment industry financial incentive program 3644 established under s. 288.1254. 3645 2. The entertainment industry sales tax exemption program established under s. 288.1258. 3646 3647 3. The Florida Tourism Industry Marketing Corporation VISIT Florida and its programs established or funded under ss. 3648 3649 288.122, 288.1226, 288.12265, and 288.124. 3650 4. The Florida Sports Foundation and related programs 3651 established under ss. 288.1162, 288.11621, 288.1166, 288.1167, 288.1168, 288.1169, and 288.1171. 3652 3653 Section 49. Subsection (3) of section 288.018, Florida 3654 Statutes, is amended to read: 3655 288.018 Regional Rural Development Grants Program.-3656 The department may also contract for the development (3)3657 of a certified an enterprise zone web portal or websites for 3658 each certified enterprise zone which will be used to market the 3659 program for job creation in disadvantaged urban and rural 3660 certified enterprise zones. Each certified enterprise zone web 3661 page should include downloadable links to state forms and 3662 information, as well as local message boards that help 3663 businesses and residents receive information concerning zone 3664 boundaries, job openings, zone programs, and neighborhood 3665 improvement activities. 3666 Section 50. Subsection (4) of section 288.047, Florida

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3667 Statutes, is amended to read:

Quick-response training for economic development.-3668 288.047 3669 (4) For the first 6 months of each fiscal year, Workforce 3670 Florida, Inc., shall set aside 30 percent of the amount 3671 appropriated for the Quick-Response Training Program by the 3672 Legislature to fund instructional programs for businesses 3673 located in a certified an enterprise zone or brownfield area. Any unencumbered funds remaining undisbursed from this set-aside 3674 3675 at the end of the 6-month period may be used to provide funding 3676 for any program qualifying for funding pursuant to this section.

3677 Section 51. Paragraph (b) of subsection (2) of section 3678 288.11621, Florida Statutes, is amended to read:

- 3679
- 3680

288.11621 Spring training baseball franchises.-

(2) CERTIFICATION PROCESS.-

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

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

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

3698

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

3699 4. The intended use of the funds by the applicant, with 3700 priority given to the funds being used to acquire a facility, 3701 construct a new facility, or renovate an existing facility.

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

3707 6. The length of time that an applicant's facility has 3708 been used by one or more spring training franchises, with 3709 priority given to applicants whose facilities have been in 3710 continuous use as facilities for spring training the longest.

3711 7. The term remaining on a lease between an applicant and
3712 a spring training franchise for a facility, with priority given
3713 to applicants having the shortest lease terms remaining.

3714 8. The length of time that a spring training franchise 3715 agrees to use an applicant's facility if an application is 3716 granted under this section, with priority given to applicants 3717 having agreements for the longest future use.

3718

9. The net increase of total active recreation space owned

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3719 by the applicant after an acquisition of land for the facility, 3720 with priority given to applicants having the largest percentage 3721 increase of total active recreation space that will be available 3722 for public use.

10. The location of the facility in a brownfield, <u>a</u> <u>certified</u> an enterprise zone, a community redevelopment area, or other area of targeted development or revitalization included in an urban infill redevelopment plan, with priority given to 3727 applicants having facilities located in these areas.

3728 Section 52. Paragraph (b) of subsection (2) of section 3729 288.11631, Florida Statutes, is amended to read:

3730 288.11631 Retention of Major League Baseball spring3731 training baseball franchises.-

3732

(2) CERTIFICATION PROCESS.-

3733 (b) The department shall evaluate applications for state 3734 funding of the construction or renovation of the facility for a 3735 spring training franchise. The evaluation criteria must include 3736 the following items:

3737 1. The anticipated effect on the economy of the local 3738 community where the facility is to be constructed or renovated, 3739 including projections on paid attendance, local and state tax 3740 collections generated by spring training games, and direct and 3741 indirect job creation resulting from the spring training 3742 activities.

3743 2. The amount of the local matching funds committed to a 3744 facility relative to the amount of state funding sought.

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3747

3745 3. The potential for the facility to be used as a multiple 3746 purpose, year-round facility.

4. The intended use of the funds by the applicant.

3748 5. The length of time that a spring training franchise has
3749 been under an agreement to conduct spring training activities
3750 within an applicant's geographic location or jurisdiction.

3751 6. The length of time that an applicant's facility has
3752 been used by one or more spring training franchises, including
3753 continuous use as facilities for spring training.

3754 7. The term remaining on a lease between an applicant and3755 a spring training franchise for a facility.

3756 8. The length of time that a spring training franchise
3757 agrees to use an applicant's facility if an application is
3758 granted under this section.

3759 9. The location of the facility in a brownfield, <u>a</u> 3760 <u>certified</u> an enterprise zone, a community redevelopment area, or 3761 other area of targeted development or revitalization included in 3762 an urban infill redevelopment plan.

3763 Section 53. Paragraph (f) of subsection (2) of section 3764 339.2821, Florida Statutes, is amended to read:

3765

339.2821 Economic development transportation projects.-

3766 (2) The department, in consultation with the Department of 3767 Economic Opportunity, shall review each transportation project 3768 for approval and funding. In the review, the department must 3769 consider:

3770

(f) The location of the transportation project in  $\underline{a}$ 

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3771	<u>certified</u> an enterprise zone as designated in s. 290.0055;
3772	
3773	The department may contact any agency it deems appropriate for
3774	additional information regarding the approval of a
3775	transportation project. A transportation project must be
3776	approved by the department to be eligible for funding.
3777	Section 54. Paragraph (a) of subsection (3) of section
3778	403.973, Florida Statutes, is amended to read:
3779	403.973 Expedited permitting; amendments to comprehensive
3780	plans
3781	(3)(a) The secretary shall direct the creation of regional
3782	permit action teams for the purpose of expediting review of
3783	permit applications and local comprehensive plan amendments
3784	submitted by:
3785	1. Businesses creating at least 50 jobs or a commercial or
3786	industrial development project that will be occupied by
3787	businesses that would individually or collectively create at
3788	least 50 jobs; or
3789	2. Businesses creating at least 25 jobs if the project is
3790	located in <u>a certified</u> <del>an</del> enterprise zone, or in a county having
3791	a population of fewer than 75,000 or in a county having a
3792	population of fewer than 125,000 which is contiguous to a county
3793	having a population of fewer than 75,000, as determined by the
3794	most recent decennial census, residing in incorporated and
3795	unincorporated areas of the county.
3796	Section 55. Paragraph (b) of subsection (6) of section
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(6)

3797

624.509, Florida Statutes, is amended to read:

624.509 Premium tax; rate and computation.-

3799

3798

3800 (b) To the extent that any credits granted by subsection 3801 (5) remain as a result of the limitation set forth in paragraph 3802 (a), such excess credits related to salaries and wages of 3803 employees whose place of employment is located within a 3804 certified an enterprise zone created pursuant to chapter 290 may 3805 be transferred, in an aggregate amount not to exceed 25 percent 3806 of such excess salary credits, to any insurer that is a member 3807 of an affiliated group of corporations, as defined in sub-3808 subparagraph (5) (b) 4.a., that includes the original insurer 3809 qualifying for the credits under subsection (5). The amount of 3810 such excess credits to be transferred shall be calculated by 3811 multiplying the amount of such excess credits by a fraction, the 3812 numerator of which is the sum of the salaries qualifying for the 3813 credit allowed by subsection (5) of employees whose place of 3814 employment is located in a certified an enterprise zone and the 3815 denominator of which is the sum of the salaries qualifying for 3816 the credit allowed by subsection (5). Any such transferred 3817 credits shall be subject to the same provisions and limitations 3818 set forth within part IV of this chapter. The provisions of this 3819 paragraph do not apply to an affiliated group of corporations 3820 that participate in a common paymaster arrangement as defined in s. 443.1216. 3821

3822

Section 56. Paragraph (b) of subsection (1) of section

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3823 624.5091, Florida Statutes, is amended to read:

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3824 624.5091 Retaliatory provision, insurers.-
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3825 (1)

As used in this subsection, the term "portion of the 3826 (b) 3827 remaining 20 percent" shall be calculated by multiplying the 3828 remaining 20 percent by a fraction, the numerator of which is 3829 the sum of the salaries qualifying for the credit allowed by s. 624.509(5) of employees whose place of employment is located in 3830 a certified an enterprise zone created pursuant to chapter 290 3831 3832 and the denominator of which is the sum of the salaries 3833 qualifying for the credit allowed by s. 624.509(5).

3834 Section 57. Paragraph (d) of subsection (2) of section 3835 624.5105, Florida Statutes, is amended to read:

3836 624.5105 Community contribution tax credit; authorization; 3837 limitations; eligibility and application requirements; 3838 administration; definitions; expiration.-

3839

(2) ELIGIBILITY REQUIREMENTS.-

(d) The project shall be located in <u>a certified</u> an area designated as an enterprise zone or a Front Porch Community. Any project designed to construct or rehabilitate housing for lowincome or very-low-income households as defined in s. 420.9071(19) and (28) is exempt from the area requirement of this paragraph.

3846

Section 58. This act shall take effect July 1, 2015.

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