

House Bill No. 1225

An act relating to economic development; amending s. 163.01, F.S.; redefining the term “public agency” for purposes of the Florida Interlocal Cooperation Act of 1969; amending s. 212.08, F.S.; revising certain procedures and conditions relating to the sales tax exemption for enterprise-zone building materials and business property; extending the community contribution tax credit provisions of the enterprise zone program to the state sales tax; amending s. 212.096, F.S.; redefining the terms “eligible business” and “new employee”; defining the terms “jobs” and “new job has been created”; revising the computation procedures of the enterprise-zone jobs credit against sales tax; amending s. 212.098, F.S.; redefining the term “eligible business”; defining the term “qualified area”; deleting provisions ranking qualified counties; limiting the amount of tax credits available during any one calendar year; providing for reduction or waiver of certain financial match requirements in rural areas by Rural Economic Development Initiative agencies and organizations; amending s. 220.03, F.S.; redefining the terms “new employee” and “project”; defining the terms “new job has been created” and “jobs”; amending s. 220.181, F.S.; revising the computation procedures of the enterprise-zone job credit against the corporate income tax; amending s. 220.183, F.S.; revising the eligibility, application, and administrative requirements of the community contribution corporate income tax credit program; amending s. 288.018, F.S.; revising administration and uses of the Regional Rural Development Grants Program; creating s. 288.019, F.S.; providing for a review and evaluation process of rural grants by Rural Economic Development Initiative agencies; amending s. 288.065, F.S.; expanding the scope of the Rural Community Revolving Loan Fund Program; amending s. 288.0656, F.S.; revising the membership of the Rural Economic Development Initiative; requiring an annual designation of staff representatives; amending s. 288.1088, F.S.; expanding eligible uses of the Quick Action Closing Fund; amending s. 288.9015, F.S.; revising the duties of Enterprise Florida, Inc.; amending s. 290.004, F.S.; defining the term “rural enterprise zone”; authorizing the Office of Tourism, Trade, and Economic Development to designate an enterprise zone in Sarasota County; providing requirements with respect thereto; amending s. 290.00555, F.S.; removing the December 31, 1999, deadline for creation of satellite enterprise zones by certain municipalities and authorizing creation of such zones effective retroactively to that date; providing duties of the Office of Tourism, Trade, and Economic Development; providing an application deadline for businesses in such zones eligible for certain sales and use tax incentives; amending s. 290.0065, F.S.; providing for certain rural enterprise zones; conforming agency references to changes in program administration; authorizing the Office of Tourism, Trade, and Economic Development in consultation with Enterprise Florida, Inc., to develop guidelines relating to the designation of enterprise zones; creating s. 290.00676, F.S.; authorizing the Office of Tourism,

Trade, and Economic Development to amend the boundaries of a rural enterprise zone and providing requirements with respect thereto; creating s. 290.00677, F.S.; modifying the employee residency requirements for the enterprise-zone job credit against the sales tax and corporate income tax if the business is located in a rural enterprise zone; creating s. 290.00694, F.S.; authorizing the Office of Tourism, Trade, and Economic Development to designate rural champion communities as enterprise zones; providing requirements with respect thereto; amending s. 290.007, F.S.; revising the list of enterprise zone incentives to reflect the creation of a community contribution sales tax credit program; amending s. 290.048, F.S.; authorizing the Department of Community Affairs to establish advisory committees and solicit participation with respect to administering the Florida Small Cities Community Development Block Grant Program; repealing s. 290.049, F.S., relating to the Community Development Block Grant Advisory Council; repealing s. 370.28(4), F.S., which provides conditions for tax incentives in enterprise zone net-ban communities; amending s. 380.06, F.S.; providing for guidelines and standards for an area designated by the Governor as a rural area of critical economic concern; deleting a requirement that the Administration Commission adopt certain guidelines and standards by rule; amending s. 420.503, F.S.; redefining the terms “elderly” and “housing for the elderly” under the Florida Housing Finance Act; amending s. 420.507, F.S.; authorizing the Florida Housing Finance Corporation to create a recognition program to support affordable housing; amending s. 420.5088, F.S.; revising authority and eligibility criteria for certain loans made by the corporation under the Florida Homeownership Assistance Program; amending s. 420.5092, F.S.; increasing the amount of revenue bonds that may be issued under the Florida Affordable Housing Guarantee Program; amending s. 624.5105, F.S.; conforming definitions; revising eligibility and administrative requirements; amending s. 125.0103, F.S.; providing that a local government may enact an ordinance for the purpose of increasing the supply of affordable housing using land use mechanisms; amending s. 166.043, F.S.; providing that a local government may enact an ordinance for the purpose of increasing the supply of affordable housing using land use mechanisms; amending s. 336.025, F.S.; allowing an additional use for local option fuel tax proceeds; amending s. 446.609, F.S.; deleting a time-period limitation for the “Jobs for Florida’s Graduates” school-to-work program; deleting provisions relating to an endowment fund; revising certain provisions relating to the members of the board of directors of the Florida Endowment Foundation for Florida Graduates; revising criteria for certain outcome goals; deleting provisions relating to distribution of earnings on the endowment fund; deleting provisions relating to startup funding; revising annual report requirements; requiring the State Board of Administration to transfer all principal and interest in the endowment fund to the foundation’s board of directors for certain purposes; repealing s. 3, ch. 98-218, Laws of Florida, relating to a temporary pilot apprenticeship program; authorizing the Department of Citrus or its suc-

cessor to collect dues or other payments on behalf of certain not-for-profit corporations and their related not-for-profit corporations; amending s. 163.3177, F.S.; revising criteria for a comprehensive plan land use element for schools in certain rural counties; amending s. 288.095, F.S.; providing a cap on the total state share of tax refund payments scheduled in all active certifications approved by the Office of Tourism, Trade, and Economic Development; providing an appropriation for promoting growth of employment in the Information Technology Industry; provides a one time sales tax refund for Type 142 air crew training simulators; providing appropriations; providing funding to the Florida Commercial Space Financing Corporation and the Spaceport Florida Authority and used for funding aerospace infrastructure; providing duties of the corporation, the authority, the Office of Tourism, Trade, and Economic Development, and the Space Industry Committee; providing a definition; providing an appropriation; providing effective dates.

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

Section 1. Paragraph (b) of subsection (3) of section 163.01, Florida Statutes, is amended to read:

163.01 Florida Interlocal Cooperation Act of 1969.—

(3) As used in this section:

(b) “Public agency” means a political subdivision, agency, or officer of this state or of any state of the United States, including, but not limited to, state government, county, city, school district, single and multipurpose special district, single and multipurpose public authority, metropolitan or consolidated government, an independently elected county officer, any agency of the United States Government, a federally recognized Native American tribe, and any similar entity of any other state of the United States.

Section 2. Paragraphs (g) and (h) of subsection (5) of section 212.08, Florida Statutes, are amended, and paragraph (q) is added to that subsection, to read:

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

(5) EXEMPTIONS; ACCOUNT OF USE.—

(g) Building materials used in the rehabilitation of real property located in an enterprise zone.—

1. Beginning July 1, 1995, building materials used in the rehabilitation of real property located in an enterprise zone shall be exempt from the tax imposed by this chapter upon an affirmative showing to the satisfaction of the department that the items have been used for the rehabilitation of real

property located in an enterprise zone. Except as provided in subparagraph 2., this exemption inures to the owner, lessee, or lessor of the rehabilitated real property located in an enterprise zone only through a refund of previously paid taxes. To receive a refund pursuant to this paragraph, the owner, lessee, or lessor of the rehabilitated real property located in an enterprise zone must file an application under oath with the governing body or enterprise zone development agency having jurisdiction over the enterprise zone where the business is located, as applicable, which includes:

- a. The name and address of the person claiming the refund.
- b. An address and assessment roll parcel number of the rehabilitated real property in an enterprise zone for which a refund of previously paid taxes is being sought.
- c. A description of the improvements made to accomplish the rehabilitation of the real property.
- d. A copy of the building permit issued for the rehabilitation of the real property.
- e. A sworn statement, under the penalty of perjury, from the general contractor licensed in this state with whom the applicant contracted to make the improvements necessary to accomplish the rehabilitation of the real property, which statement lists the building materials used in the rehabilitation of the real property, the actual cost of the building materials, and the amount of sales tax paid in this state on the building materials. In the event that a general contractor has not been used, the applicant shall provide this information in a sworn statement, under the penalty of perjury. Copies of the invoices which evidence the purchase of the building materials used in such rehabilitation and the payment of sales tax on the building materials shall be attached to the sworn statement provided by the general contractor or by the applicant. Unless the actual cost of building materials used in the rehabilitation of real property and the payment of sales taxes due thereon is documented by a general contractor or by the applicant in this manner, the cost of such building materials shall be an amount equal to 40 percent of the increase in assessed value for ad valorem tax purposes.
- f. The identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the rehabilitated real property is located.
- g. A certification by the local building code inspector that the improvements necessary to accomplish the rehabilitation of the real property are substantially completed.
- h. Whether the business is a small business as defined by s. 288.703(1).
 - i. If applicable, the name and address of each permanent employee of the business, including, for each employee who is a resident of an enterprise zone, the identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the employee resides.
2. This exemption inures to a city, county, ~~or~~ other governmental agency, or nonprofit community-based organization through a refund of previously

paid taxes if the building materials used in the rehabilitation of real property located in an enterprise zone are paid for from the funds of a community development block grant, State Housing Initiatives Partnership Program, or similar grant or loan program. To receive a refund pursuant to this paragraph, a city, county, ~~or~~ other governmental agency, or nonprofit community-based organization must file an application which includes the same information required to be provided in subparagraph 1. by an owner, lessee, or lessor of rehabilitated real property. In addition, the application must include a sworn statement signed by the chief executive officer of the city, county, ~~or~~ other governmental agency, or nonprofit community-based organization seeking a refund which states that the building materials for which a refund is sought were paid for from the funds of a community development block grant, State Housing Initiatives Partnership Program, or similar grant or loan program.

3. Within 10 working days after receipt of an application, the governing body or enterprise zone development agency shall review the application to determine if it contains all the information required pursuant to subparagraph 1. or subparagraph 2. and meets the criteria set out in this paragraph. The governing body or agency shall certify all applications that contain the information required pursuant to subparagraph 1. or subparagraph 2. and meet the criteria set out in this paragraph as eligible to receive a refund. If applicable, the governing body or agency shall also certify if 20 percent of the employees of the business are residents of an enterprise zone, excluding temporary and part-time employees. The certification shall be in writing, and a copy of the certification shall be transmitted to the executive director of the Department of Revenue. The applicant shall be responsible for forwarding a certified application to the department within the time specified in subparagraph 4.

4. An application for a refund pursuant to this paragraph must be submitted to the department within 6 months after the rehabilitation of the property is deemed to be substantially completed by the local building code inspector or within 90 days after the rehabilitated property is first subject to assessment.

5. The provisions of s. 212.095 do not apply to any refund application made pursuant to this paragraph. No more than one exemption through a refund of previously paid taxes for the rehabilitation of real property shall be permitted for any one parcel of real property. No refund shall be granted pursuant to this paragraph unless the amount to be refunded exceeds \$500. No refund granted pursuant to this paragraph shall exceed the lesser of 97 percent of the Florida sales or use tax paid on the cost of the building materials used in the rehabilitation of the real property as determined pursuant to sub-subparagraph 1.e. or \$5,000, or, if no less than 20 percent of the employees of the business are residents of an enterprise zone, excluding temporary and part-time employees, the amount of refund granted pursuant to this paragraph shall not exceed the lesser of 97 percent of the sales tax paid on the cost of such building materials or \$10,000. A refund approved pursuant to this paragraph shall be made within 30 days of formal approval by the department of the application for the refund.

6. The department shall adopt rules governing the manner and form of refund applications and may establish guidelines as to the requisites for an affirmative showing of qualification for exemption under this paragraph.

7. The department shall deduct an amount equal to 10 percent of each refund granted under the provisions of this paragraph from the amount transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20 for the county area in which the rehabilitated real property is located and shall transfer that amount to the General Revenue Fund.

8. For the purposes of the exemption provided in this paragraph:

a. "Building materials" means tangible personal property which becomes a component part of improvements to real property.

b. "Real property" has the same meaning as provided in s. 192.001(12).

c. "Rehabilitation of real property" means the reconstruction, renovation, restoration, rehabilitation, construction, or expansion of improvements to real property.

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

9. The provisions of this paragraph shall expire and be void on December 31, 2005.

(h) Business property used in an enterprise zone.—

1. Beginning July 1, 1995, business property purchased for use by businesses located in an enterprise zone which is subsequently used in an enterprise zone shall be exempt from the tax imposed by this chapter. This exemption inures to the business only through a refund of previously paid taxes. A refund shall be authorized upon an affirmative showing by the taxpayer to the satisfaction of the department that the requirements of this paragraph have been met.

2. To receive a refund, the business must file under oath with the governing body or enterprise zone development agency having jurisdiction over the enterprise zone where the business is located, as applicable, an application which includes:

a. The name and address of the business claiming the refund.

b. The identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the business is located.

c. A specific description of the property for which a refund is sought, including its serial number or other permanent identification number.

d. The location of the property.

e. The sales invoice or other proof of purchase of the property, showing the amount of sales tax paid, the date of purchase, and the name and address of the sales tax dealer from whom the property was purchased.

- f. Whether the business is a small business as defined by s. 288.703(1).
- g. If applicable, the name and address of each permanent employee of the business, including, for each employee who is a resident of an enterprise zone, the identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the employee resides.
3. Within 10 working days after receipt of an application, the governing body or enterprise zone development agency shall review the application to determine if it contains all the information required pursuant to subparagraph 2. and meets the criteria set out in this paragraph. The governing body or agency shall certify all applications that contain the information required pursuant to subparagraph 2. and meet the criteria set out in this paragraph as eligible to receive a refund. If applicable, the governing body or agency shall also certify if 20 percent of the employees of the business are residents of an enterprise zone, excluding temporary and part-time employees. The certification shall be in writing, and a copy of the certification shall be transmitted to the executive director of the Department of Revenue. The business shall be responsible for forwarding a certified application to the department within the time specified in subparagraph 4.
4. An application for a refund pursuant to this paragraph must be submitted to the department within 6 months after the tax is due on the business property that is purchased.
5. The provisions of s. 212.095 do not apply to any refund application made pursuant to this paragraph. The amount refunded on purchases of business property under this paragraph shall be the lesser of 97 percent of the sales tax paid on such business property or \$5,000, or, if no less than 20 percent of the employees of the business are residents of an enterprise zone, excluding temporary and part-time employees, the amount refunded on purchases of business property under this paragraph shall be the lesser of 97 percent of the sales tax paid on such business property or \$10,000. A refund approved pursuant to this paragraph shall be made within 30 days of formal approval by the department of the application for the refund. No refund shall be granted under this paragraph unless the amount to be refunded exceeds \$100 in sales tax paid on purchases made within a 60-day time period.
6. The department shall adopt rules governing the manner and form of refund applications and may establish guidelines as to the requisites for an affirmative showing of qualification for exemption under this paragraph.
7. If the department determines that the business property is used outside an enterprise zone within 3 years from the date of purchase, the amount of taxes refunded to the business purchasing such business property shall immediately be due and payable to the department by the business, together with the appropriate interest and penalty, computed from the date of purchase, in the manner provided by this chapter. Notwithstanding this subparagraph, business property used exclusively in:

- a. Licensed commercial fishing vessels,

- b. Fishing guide boats, or
- c. Ecotourism guide boats

that leave and return to a fixed location within an area designated under s. 370.28 are eligible for the exemption provided under this paragraph if all requirements of this paragraph are met. Such vessels and boats must be owned by a business that is eligible to receive the exemption provided under this paragraph. This exemption does not apply to the purchase of a vessel or boat.

8. The department shall deduct an amount equal to 10 percent of each refund granted under the provisions of this paragraph from the amount transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20 for the county area in which the business property is located and shall transfer that amount to the General Revenue Fund.

9. For the purposes of this exemption, "business property" means new or used property defined as "recovery property" in s. 168(c) of the Internal Revenue Code of 1954, as amended, except:

- a. Property classified as 3-year property under s. 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;
- b. Industrial machinery and equipment as defined in sub-subparagraph (b)6.a. and eligible for exemption under paragraph (b); ~~and~~
- c. Building materials as defined in sub-subparagraph (g)8.a.; and
- d. Business property having a sales price of under \$5,000 per unit.

10. The provisions of this paragraph shall expire and be void on December 31, 2005.

(q) Community contribution tax credit for donations.—

1. Authorization.—Beginning July 1, 2001, persons who are registered with the department under s. 212.18 to collect or remit sales or use tax and who make donations to eligible sponsors are eligible for tax credits against their state sales and use tax liabilities as provided in this paragraph:

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

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

- c. No person shall receive more than \$200,000 in annual tax credits for all approved community contributions made in any one year;
- d. All proposals for the granting of the tax credit shall require the prior approval of the Office of Tourism, Trade, and Economic Development;
- 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 \$10 million annually; and
- f. A person who is eligible to receive the credit provided for in this paragraph, s. 220.183, or s. 624.5105 may receive the credit only under the one section of the person's choice.

2. Eligibility requirements.—

- a. A community contribution by a person must be in the following form:
- (I) Cash or other liquid assets;
- (II) Real property;
- (III) Goods or inventory; or
- (IV) Other physical resources as identified by the Office of Tourism, Trade, and Economic Development.

b. All community contributions must be reserved exclusively for use in a project. As used in this sub-subparagraph, the term "project" means any activity undertaken by an eligible sponsor which is designed to construct, improve, or substantially rehabilitate housing that is affordable to low-income or very-low-income households as defined in s. 420.9071(19) and (28); designed to provide commercial, industrial, or public resources and facilities; or designed to improve entrepreneurial and job-development opportunities for low-income persons. A project may be the investment necessary to increase access to high-speed broadband capability in rural communities with enterprise zones, including projects that result in improvements to communications assets that are owned by a business. A project may include the provision of museum educational programs and materials that are directly related to any project approved between January 1, 1996, and December 31, 1999, and located in an enterprise zone as referenced in s. 290.00675. This paragraph does not preclude projects that propose to construct or rehabilitate housing for low-income or very-low-income households on scattered sites. The Office of Tourism, Trade, and Economic Development may reserve up to 50 percent of the available annual tax credits for housing for very-low-income households pursuant to s. 420.9071(28) for the first 6 months of the fiscal year. With respect to housing, contributions may be used to pay the following eligible low-income and very-low-income housing-related activities:

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

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

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

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

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

(I) A community action program;

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

(III) A neighborhood housing services corporation;

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

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

(VI) The Florida Industrial Development Corporation;

(VII) An historic preservation district agency or organization;

(VIII) A regional workforce board;

(IX) A direct-support organization as provided in s. 240.551;

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

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

(XII) Units of local government;

(XIII) Units of state government; or

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

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

d. The project must be located in an area designated an enterprise zone or a Front Porch Florida community pursuant to s. 14.2015(9)(b), unless the project increases access to high-speed broadband capability for rural communities with enterprise zones but is physically located outside the designated rural zone boundaries. Any project designed to construct or rehabilitate housing for low-income or very-low-income households as defined in s. 420.0971(19) and (28) is exempt from the area requirement of this sub-subparagraph.

3. Application requirements.—

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

b. Any person seeking to participate in this program must submit an application for tax credit to the Office of Tourism, Trade, and Economic Development which sets forth the name of the sponsor, a description of the project, and the type, value, and purpose of the contribution. The sponsor shall verify the terms of the application and indicate its receipt of the contribution, which verification must be in writing and accompany the application for tax credit. The person must submit a separate tax credit application to the office for each individual contribution that it makes to each individual project.

c. Any person who has received notification from the Office of Tourism, Trade, and Economic Development that a tax credit has been approved must apply to the department to receive the refund. Application must be made on the form prescribed for claiming refunds of sales and use taxes and be accompanied by a copy of the notification. A person may submit only one application for refund to the department within any 12-month period.

4. Administration.—

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

b. The decision of the Office of Tourism, Trade, and Economic Development must be in writing, and, if approved, the notification shall state the maximum credit allowable to the person. Upon approval, the office shall transmit a copy of the decision to the Department of Revenue.

c. The Office of Tourism, Trade, and Economic Development shall periodically monitor all projects in a manner consistent with available resources to ensure that resources are used in accordance with this paragraph; however, each project must be reviewed at least once every 2 years.

d. The Office of Tourism, Trade, and Economic Development shall, in consultation with the Department of Community Affairs, the Florida Housing Finance Corporation, and the statewide and regional housing and financial intermediaries, market the availability of the community contribution tax credit program to community-based organizations.

5. Expiration.—This paragraph expires June 30, 2005; however, any accrued credit carryover that is unused on that date may be used until the expiration of the 3-year carryover period for such credit.

Section 3. Effective January 1, 2002, section 212.096, Florida Statutes, is amended to read:

212.096 Sales, rental, storage, use tax; enterprise zone jobs credit against sales tax.—

(1) For the purposes of the credit provided in this section:

(a) “Eligible business” means any sole proprietorship, firm, partnership, corporation, bank, savings association, estate, trust, business trust, receiver, syndicate, or other group or combination, or successor business, located in an enterprise zone. The business must demonstrate to the department that the total number of full-time jobs defined under paragraph (d) has increased from the average of the previous 12 months. The term “eligible business” includes a business that added a minimum of five new full-time jobs in an enterprise zone between July 1, 2000, and December 31, 2001. An eligible business does not include any business which has claimed the credit permitted under s. 220.181 for any new business employee first beginning employment with the business after July 1, 1995.

(b) “Month” means either a calendar month or the time period from any day of any month to the corresponding day of the next succeeding month or, if there is no corresponding day in the next succeeding month, the last day of the succeeding month.

(c) “New employee” means a person residing in an enterprise zone, ~~a qualified Job Training Partnership Act classroom training participant, or a participant in the welfare transition program participant~~ who begins employment with an eligible business after July 1, 1995, and who has not been previously employed full-time within the preceding 12 months by the eligible business, or a successor eligible business, claiming the credit allowed by this section.

(d) “Jobs” means full-time positions, as consistent with terms used by the Agency for Workforce Innovation and the United States Department of Labor for purposes of unemployment compensation tax administration and employment estimation resulting directly from a business operation in this state. This number may not include temporary construction jobs involved with the construction of facilities or any jobs that have previously been included in any application for tax credits under s. 220.181(1). The term “jobs” also includes employment of an employee leased from an employee leasing company licensed under chapter 468 if such employee has been

continuously leased to the employer for an average of at least 36 hours per week for more than 6 months.

(e) “New job has been created” means that the total number of full-time jobs has increased in an enterprise zone from the average of the previous 12 months, as demonstrated to the department by a business located in the enterprise zone.

A person shall be deemed to be employed if the person performs duties in connection with the operations of the business on a regular, full-time basis, provided the person is performing such duties for an average of at least 36 hours per week each month, ~~or a part-time basis, provided the person is performing such duties for an average of at least 20 hours per week each month throughout the year.~~ The person must be performing such duties at a business site located in the enterprise zone.

(2)(a) It is the legislative intent to encourage the provision of meaningful employment opportunities which will improve the quality of life of those employed and to encourage economic expansion of enterprise zones and the state. Therefore, beginning ~~January~~ July 1, 2002 1995, upon an affirmative showing by an eligible a business to the satisfaction of the department that the requirements of this section have been met, the business shall be allowed a credit against the tax remitted under this chapter.

(b) The credit shall be computed as 20 follows:

1. ~~Ten percent of the actual monthly wages paid in this state to each new employee hired when a new job has been created, unless the business is located within a rural enterprise zone pursuant to s. 290.004(8), in which case the credit shall be 30 percent of the actual monthly wages paid whose wages do not exceed \$1,500 a month.~~ If no less than 20 percent of the employees of the business are residents of an enterprise zone, excluding temporary and part-time employees, the credit shall be computed as 30 15 percent of the actual monthly wages paid in this state to each new employee hired when a new job has been created, unless the business is located within a rural enterprise zone, in which case the credit shall be 45 percent of the actual monthly wages paid. If the new employee hired when a new job is created is a participant in the welfare transition program, the following credit shall be a percent of the actual monthly wages paid: 40 percent for \$4 above the hourly federal minimum wage rate; 41 percent for \$5 above the hourly federal minimum wage rate; 42 percent for \$6 above the hourly federal minimum wage rate; 43 percent for \$7 above the hourly federal minimum wage rate; and 44 percent for \$8 above the hourly federal minimum wage rate. ;

2. ~~Five percent of the first \$1,500 of actual monthly wages paid in this state for each new employee whose wages exceed \$1,500 a month; or~~

3. ~~Fifteen percent of the first \$1,500 of actual monthly wages paid in this state for each new employee who is a WAGES Program participant pursuant to chapter 414.~~

For purposes of this paragraph, monthly wages shall be computed as one-twelfth of the expected annual wages paid to such employee. The amount paid as wages to a new employee is the compensation paid to such employee that is subject to unemployment tax. The credit shall be allowed for up to ~~24~~ 12 consecutive months, beginning with the first tax return due pursuant to s. 212.11 after approval by the department.

(3) In order to claim this credit, an eligible business must file under oath with the governing body or enterprise zone development agency having jurisdiction over the enterprise zone where the business is located, as applicable, a statement which includes:

(a) For each new employee for whom this credit is claimed, the employee's name and place of residence, including the identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the employee resides if the new employee is a person residing in an enterprise zone, and, if applicable, documentation that the employee is a ~~qualified Job Training Partnership Act classroom training participant or a welfare transition program participant.~~

(b) If applicable, the name and address of each permanent employee of the business, including, for each employee who is a resident of an enterprise zone, the identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the employee resides.

(c) The name and address of the eligible business.

(d) The starting salary or hourly wages paid to the new employee.

(e) Demonstration to the department that the total number of full-time jobs defined under paragraph (1)(d) has increased in an enterprise zone from the average of the previous 12 months.

(f)(e) The identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the business is located.

(g)(f) Whether the business is a small business as defined by s. 288.703(1).

(h)(g) Within 10 working days after receipt of an application, the governing body or enterprise zone development agency shall review the application to determine if it contains all the information required pursuant to this subsection and meets the criteria set out in this section. The governing body or agency shall certify all applications that contain the information required pursuant to this subsection and meet the criteria set out in this section as eligible to receive a credit. If applicable, the governing body or agency shall also certify if 20 percent of the employees of the business are residents of an enterprise zone, excluding temporary and part-time employees. The certification shall be in writing, and a copy of the certification shall be transmitted to the executive director of the Department of Revenue. The business shall be responsible for forwarding a certified application to the department within the time specified in paragraph (i) ~~(h)~~.

~~(i)(4)~~ All applications for a credit pursuant to this section must be submitted to the department within 6 4 months after the new employee is hired.

(4) ~~Within 10 working days after receipt of a completed application for a credit authorized in this section, the department shall inform the business that the application has been approved. The credit may be taken on the first return due after receipt of approval from the department.~~

~~(5)(4)~~ In the event the application is incomplete or insufficient to support the credit authorized in this section, the department shall deny the credit and notify the business of that fact. The business may reapply for this credit.

~~(6)(5)~~ The credit provided in this section does not apply:

(a) For any new employee who is an owner, partner, or stockholder of an eligible business.

(b) For any new employee who is employed for any period less than 3 ~~full~~ calendar months.

~~(7)(6)~~ The credit provided in this section shall not be allowed for any month in which the tax due for such period or the tax return required pursuant to s. 212.11 for such period is delinquent.

~~(8)(7)~~ In the event an eligible business has a credit larger than the amount owed the state on the tax return for the time period in which the credit is claimed, the amount of the credit for that time period shall be the amount owed the state on that tax return.

~~(9)(8)~~ Any business which has claimed this credit shall not be allowed any credit under the provisions of s. 220.181 for any new employee beginning employment after July 1, 1995.

~~(10)(9)~~ It shall be the responsibility of each business to affirmatively demonstrate to the satisfaction of the department that it meets the requirements of this section.

~~(11)(10)~~ Any person who fraudulently claims this credit is liable for repayment of the credit plus a mandatory penalty of 100 percent of the credit plus interest at the rate provided in this chapter, and such person is guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

~~(12)(11)~~ The provisions of this section, except for subsection (11) ~~(10)~~, shall expire ~~and be void on~~ December 31, 2005.

Section 4. Effective January 1, 2002, section 212.098, Florida Statutes, is amended to read:

212.098 Rural Job Tax Credit Program.—

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

(a) “Eligible business” means any sole proprietorship, firm, partnership, or corporation that is located in a qualified county and is predominantly

engaged in, or is headquarters for a business predominantly engaged in, activities usually provided for consideration by firms classified within the following standard industrial classifications: SIC 01-SIC 09 (agriculture, forestry, and fishing); SIC 20-SIC 39 (manufacturing); SIC 422 (public warehousing and storage); SIC 70 (hotels and other lodging places); SIC 7391 (research and development); SIC 7992 (public golf courses); and SIC 7996 (amusement parks); and a targeted industry eligible for the qualified target industry business tax refund under s. 288.106. A call center or similar customer service operation that services a multistate market or an international market is also an eligible business. In addition, the Office of Tourism, Trade, and Economic Development may, as part of its final budget request submitted pursuant to s. 216.023, recommend additions to or deletions from the list of standard industrial classifications used to determine an eligible business, and the Legislature may implement such recommendations. Excluded from eligible receipts are receipts from retail sales, except such receipts for hotels and other lodging places classified in SIC 70, public golf courses in SIC 7992, and amusement parks in SIC 7996. For purposes of this paragraph, the term “predominantly” means that more than 50 percent of the business’s gross receipts from all sources is generated by those activities usually provided for consideration by firms in the specified standard industrial classification. The determination of whether the business is located in a qualified county and the tier ranking of that county must be based on the date of application for the credit under this section. Commonly owned and controlled entities are to be considered a single business entity.

(b) “Qualified employee” means any employee of an eligible business who performs duties in connection with the operations of the business on a regular, full-time basis for an average of at least 36 hours per week for at least 3 months within the qualified county in which the eligible business is located. The term also includes an employee leased from an employee leasing company licensed under chapter 468, if such employee has been continuously leased to the employer for an average of at least 36 hours per week for more than 6 months. An owner or partner of the eligible business is not a qualified employee.

(c) “Qualified area county” means any area that is contained within a rural area of critical economic concern designated under s. 288.0656, a county that has a population of fewer than 75,000 persons, or any county that has a population of 100,000 or less and is contiguous to a county that has a population of less than 75,000, selected in the following manner: every third year, the Office of Tourism, Trade, and Economic Development shall rank and tier the state’s counties according to the following four factors:

1. Highest unemployment rate for the most recent 36-month period.
2. Lowest per capita income for the most recent 36-month period.
3. Highest percentage of residents whose incomes are below the poverty level, based upon the most recent data available.
4. Average weekly manufacturing wage, based upon the most recent data available.

~~Tier-one qualified counties are those ranked 1-5 and represent the state's least-developed counties according to this ranking. Tier-two qualified counties are those ranked 6-10, and tier-three counties are those ranked 11-17. Notwithstanding this definition, "qualified county" also means a county that contains an area that has been designated as a federal Enterprise Community pursuant to the 1999 Agricultural Appropriations Act. Such a designated area shall be ranked in tier three until the areas are reevaluated by the Office of Tourism, Trade, and Economic Development.~~

(d) "New business" means any eligible business first beginning operation on a site in a qualified county and clearly separate from any other commercial or business operation of the business entity within a qualified county. A business entity that operated an eligible business within a qualified county within the 48 months before the period provided for application by subsection (2) is not considered a new business.

(e) "Existing business" means any eligible business that does not meet the criteria for a new business.

(2) ~~A new eligible business may apply for a tax credit under this subsection once at any time during its first year of operation. A new eligible business in a tier-one qualified area that county which has at least 10 qualified employees on the date of application shall receive a \$1,000 \$1,500 tax credit for each such employee. A new eligible business in a tier-two qualified county which has at least 20 qualified employees on the date of application shall receive a \$1,000 tax credit for each such employee. A new eligible business in a tier-three qualified county which has at least 30 qualified employees on the date of application shall receive a \$500 tax credit for each such employee.~~

(3) ~~An existing eligible business may apply for a tax credit under this subsection at any time it is entitled to such credit, except as restricted by this subsection. An existing eligible business with fewer than 50 employees in a tier-one qualified area that county which on the date of application has at least 20 percent 5 more qualified employees than it had 1 year prior to its date of application shall receive a \$1,000 \$1,500 tax credit for each such additional employee. An existing eligible business that has 50 employees or more in a qualified area that, on the date of application, has at least 10 more qualified employees than it had 1 year prior to its date of application shall receive a \$1,000 tax credit for each additional employee. in a tier-two qualified county which on the date of application has at least 10 more qualified employees than it had 1 year prior to its date of application shall receive a \$1,000 credit for each such additional employee. An existing business in a tier-three qualified county which on the date of application has at least 15 more qualified employees than it had 1 year prior to its date of application shall receive a \$500 tax credit for each such additional employee. An existing business may apply for the credit under this subsection no more than once in any 12-month period. Any existing eligible business that received a credit under subsection (2) may not apply for the credit under this subsection sooner than 12 months after the application date for the credit under subsection (2).~~

(4) For any new eligible business receiving a credit pursuant to subsection (2), an additional \$500 credit shall be provided for any qualified employee who is a welfare transition program participant. For any existing eligible business receiving a credit pursuant to subsection (3), an additional \$500 credit shall be provided for any qualified employee who is a welfare transition program participant. Such employee must be employed on the application date and have been employed less than 1 year. This credit shall be in addition to other credits pursuant to this section regardless of the tier-level of the county. Appropriate documentation concerning the eligibility of an employee for this credit must be submitted as determined by the department.

(5) To be eligible for a tax credit under subsection (3), the number of qualified employees employed 1 year prior to the application date must be no lower than the number of qualified employees on the application date on which a credit under this section was based for any previous application, including an application under subsection (2).

(6)(a) In order to claim this credit, an eligible business must file under oath with the Office of Tourism, Trade, and Economic Development a statement that includes the name and address of the eligible business, the starting salary or hourly wages paid to the new employee, and any other information that the Department of Revenue requires.

(b) Within 30 working days after receipt of an application for credit, the Office of Tourism, Trade, and Economic Development shall review the application to determine whether it contains all the information required by this subsection and meets the criteria set out in this section. Subject to the provisions of paragraph (c), the Office of Tourism, Trade, and Economic Development shall approve all applications that contain the information required by this subsection and meet the criteria set out in this section as eligible to receive a credit.

(c) The maximum credit amount that may be approved during any calendar year is \$5 million. The Department of Revenue, in conjunction with the Office of Tourism, Trade, and Economic Development, shall notify the governing bodies in areas designated as qualified counties when the \$5 million maximum amount has been reached. Applications must be considered for approval in the order in which they are received without regard to whether the credit is for a new or existing business. This limitation applies to the value of the credit as contained in approved applications. Approved credits may be taken in the time and manner allowed pursuant to this section.

(d) A business may not receive more than \$500,000 of tax credits during any one calendar year for its efforts in creating jobs.

(7) If the application is insufficient to support the credit authorized in this section, the Office of Tourism, Trade, and Economic Development shall deny the credit and notify the business of that fact. The business may reapply for this credit within 3 months after such notification.

(8) If the credit under this section is greater than can be taken on a single tax return, excess amounts may be taken as credits on any tax return

submitted within 12 months after the approval of the application by the department.

(9) It is the responsibility of each business to affirmatively demonstrate to the satisfaction of the Department of Revenue that it meets the requirements of this section.

(10) Any person who fraudulently claims this credit is liable for repayment of the credit plus a mandatory penalty of 100 percent of the credit and is guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

(11) A corporation may take the credit under this section against its corporate income tax liability, as provided in s. 220.1895. However, a corporation that uses its job tax credit against the tax imposed by chapter 220 may not receive the credit provided for in this section. A credit may be taken against only one tax.

(12) The department shall adopt rules governing the manner and form of applications for credit and may establish guidelines as to the requisites for an affirmative showing of qualification for the credit under this section.

Section 5. Reduction or waiver of financial match requirements.—Notwithstanding any other law, the member agencies and organizations of the Rural Economic Development Initiative (REDI), as defined in section 288.0656(6)(a), Florida Statutes, shall review the financial match requirements for projects in rural areas as defined in section 288.0656(2)(b), Florida Statutes.

(1) Each agency and organization shall develop a proposal to waive or reduce the match requirement for rural areas.

(2) Agencies and organizations shall ensure that all proposals are submitted to the Office of Tourism, Trade, and Economic Development for review by the REDI agencies.

(3) These proposals shall be delivered to the Office of Tourism, Trade, and Economic Development for distribution to the REDI agencies and organizations. A meeting of REDI agencies and organizations must be called within 30 days after receipt of such proposals for REDI comment and recommendations on each proposal.

(4) Waivers and reductions must be requested by the county or community, and such county or community must have three or more of the factors identified in section 288.0656(2)(a), Florida Statutes.

(5) Any other funds available to the project may be used for financial match of federal programs when there is fiscal hardship and the match requirements may not be waived or reduced.

(6) When match requirements are not reduced or eliminated, donations of land, though usually not recognized as an in-kind match, may be permitted.

(7) To the fullest extent possible, agencies and organizations shall expedite the rule adoption and amendment process if necessary to incorporate the reduction in match by rural areas in fiscal distress.

(8) REDI shall include in its annual report an evaluation on the status of changes to rules, number of awards made with waivers, and recommendations for future changes.

Section 6. Subsection (1) of section 220.03, Florida Statutes, is amended to read:

220.03 Definitions.—

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

(a) “Ad valorem taxes paid” means 96 percent of property taxes levied for operating purposes and does not include interest, penalties, or discounts foregone. In addition, the term “ad valorem taxes paid,” for purposes of the credit in s. 220.182, means the ad valorem tax paid on new or additional real or personal property acquired to establish a new business or facilitate a business expansion, including pollution and waste control facilities, or any part thereof, and including one or more buildings or other structures, machinery, fixtures, and equipment. The provisions of this paragraph shall expire and be void on June 30, 2005.

(b) “Affiliated group of corporations” means two or more corporations which constitute an affiliated group of corporations as defined in s. 1504(a) of the Internal Revenue Code.

(c) “Business” or “business firm” means any business entity authorized to do business in this state as defined in paragraph (e), and any bank or savings and loan association as defined in s. 220.62, subject to the tax imposed by the provisions of this chapter. The provisions of this paragraph shall expire and be void on June 30, 2005.

(d) “Community contribution” means the grant by a business firm of any of the following items:

1. Cash or other liquid assets.
2. Real property.
3. Goods or inventory.
4. Other physical resources as identified by the department.

The provisions of this paragraph shall expire and be void on June 30, 2005.

(e) “Corporation” includes all domestic corporations; foreign corporations qualified to do business in this state or actually doing business in this state; joint-stock companies; limited liability companies, under chapter 608; common-law declarations of trust, under chapter 609; corporations not for profit,

under chapter 617; agricultural cooperative marketing associations, under chapter 618; professional service corporations, under chapter 621; foreign unincorporated associations, under chapter 622; private school corporations, under chapter 623; foreign corporations not for profit which are carrying on their activities in this state; and all other organizations, associations, legal entities, and artificial persons which are created by or pursuant to the statutes of this state, the United States, or any other state, territory, possession, or jurisdiction. The term "corporation" does not include proprietorships, even if using a fictitious name; partnerships of any type, as such; limited liability companies that are taxable as partnerships for federal income tax purposes; state or public fairs or expositions, under chapter 616; estates of decedents or incompetents; testamentary trusts; or private trusts.

(f) "Department" means the Department of Revenue of this state.

(g) "Director" means the executive director of the Department of Revenue and, when there has been an appropriate delegation of authority, the executive director's delegate.

(h) "Earned," "accrued," "paid," or "incurred" shall be construed according to the method of accounting upon the basis of which a taxpayer's income is computed under this code.

(i) "Emergency," as used in s. 220.02 and in paragraph (u) of this subsection, means occurrence of widespread or severe damage, injury, or loss of life or property proclaimed pursuant to s. 14.022 or declared pursuant to s. 252.36. The provisions of this paragraph shall expire and be void on June 30, 2005.

(j) "Enterprise zone" means an area in the state designated pursuant to s. 290.0065. The provisions of this paragraph shall expire and be void on June 30, 2005.

(k) "Expansion of an existing business," for the purposes of the enterprise zone property tax credit, means any business entity authorized to do business in this state as defined in paragraph (e), and any bank or savings and loan association as defined in s. 220.62, subject to the tax imposed by the provisions of this chapter, located in an enterprise zone, which expands by or through additions to real and personal property and which establishes five or more new jobs to employ five or more additional full-time employees at such location. The provisions of this paragraph shall expire and be void on June 30, 2005.

(l) "Fiscal year" means an accounting period of 12 months or less ending on the last day of any month other than December or, in the case of a taxpayer with an annual accounting period of 52-53 weeks under s. 441(f) of the Internal Revenue Code, the period determined under that subsection.

(m) "Includes" or "including," when used in a definition contained in this code, shall not be deemed to exclude other things otherwise within the meaning of the term defined.

(n) "Internal Revenue Code" means the United States Internal Revenue Code of 1986, as amended and in effect on January 1, 2000, except as provided in subsection (3).

(o) "Local government" means any county or incorporated municipality in the state. The provisions of this paragraph shall expire and be void on June 30, 2005.

(p) "New business," for the purposes of the enterprise zone property tax credit, means any business entity authorized to do business in this state as defined in paragraph (e), or any bank or savings and loan association as defined in s. 220.62, subject to the tax imposed by the provisions of this chapter, first beginning operations on a site located in an enterprise zone and clearly separate from any other commercial or industrial operations owned by the same entity, bank, or savings and loan association and which establishes five or more new jobs to employ five or more additional full-time employees at such location. The provisions of this paragraph shall expire and be void on June 30, 2005.

(q) "New employee," for the purposes of the enterprise zone jobs credit, means a person residing in an enterprise zone, ~~a qualified Job Training Partnership Act classroom training participant, or a WAGES Program participant~~ in the welfare transition program who is employed at a business located in an enterprise zone who begins employment in the operations of the business after July 1, 1995, and who has not been previously employed full-time within the preceding 12 months by the business or a successor business claiming the credit pursuant to s. 220.181. A person shall be deemed to be employed by such a business if the person performs duties in connection with the operations of the business on a full-time basis, provided she or he is performing such duties for an average of at least 36 hours per week each month, or a part-time basis, provided she or he is performing such duties for an average of at least 20 hours per week each month throughout the year. The term "jobs" also includes employment of an employee leased from an employee leasing company licensed under chapter 468, if such employee has been continuously leased to the employer for an average of at least 36 hours per week for more than 6 months. The person must be performing such duties at a business site located in an enterprise zone. The provisions of this paragraph shall expire and be void on June 30, 2005.

(r) "Nonbusiness income" means rents and royalties from real or tangible personal property, capital gains, interest, dividends, and patent and copyright royalties, to the extent that they do not arise from transactions and activities in the regular course of the taxpayer's trade or business. The term "nonbusiness income" does not include income from tangible and intangible property if the acquisition, management, and disposition of the property constitute integral parts of the taxpayer's regular trade or business operations, or any amounts which could be included in apportionable income without violating the due process clause of the United States Constitution. For purposes of this definition, "income" means gross receipts less all expenses directly or indirectly attributable thereto. Functionally related dividends are presumed to be business income.

(s) “Partnership” includes a syndicate, group, pool, joint venture, or other unincorporated organization through or by means of which any business, financial operation, or venture is carried on, including a limited partnership; and the term “partner” includes a member having a capital or a profits interest in a partnership.

(t) “Project” means any activity undertaken by an eligible sponsor, as defined in s. 220.183(2)(c), which is designed to construct, improve, or substantially rehabilitate housing that is affordable to low-income or very-low-income households as defined in s. 420.9071(19) and (28); designed to provide commercial, industrial, or public resources and facilities; or designed to improve entrepreneurial and job-development opportunities for low-income persons. A project may be the investment necessary to increase access to high-speed broadband capability in rural communities with enterprise zones, including projects that result in improvements to communications assets that are owned by a business. A project may include the provision of museum educational programs and materials that are directly related to any project approved between January 1, 1996, and December 31, 1999, and located in an enterprise zone as referenced in s. 290.00675. This paragraph does not preclude projects that propose to construct or rehabilitate low-income or very-low-income housing on scattered sites. The Office of Tourism, Trade, and Economic Development may reserve up to 50 percent of the available annual tax credits under s. 220.181 for housing for very-low-income households pursuant to s. 420.9071(28) for the first 6 months of the fiscal year. With respect to housing, contributions may be used to pay the following eligible project-related activities:

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

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

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

4. Removal of liens recorded against residential property by municipal, county, or special-district local governments when satisfaction of the lien is a necessary precedent to the transfer of the property to an eligible person, as defined in s. 420.9071(19) and (28), for the purpose of promoting home ownership. Contributions for lien removal must be received from a non-related third party. “Project” means any activity undertaken by an eligible sponsor, as defined in s. 220.183(2)(c), which is designed to construct, improve, or substantially rehabilitate housing or commercial, industrial, or public resources and facilities or to improve entrepreneurial and job-development opportunities for low-income persons.

The provisions of this paragraph shall expire and be void on June 30, 2005.

(u) “Rebuilding of an existing business” means replacement or restoration of real or tangible property destroyed or damaged in an emergency, as

defined in paragraph (i), after July 1, 1995, in an enterprise zone, by a business entity authorized to do business in this state as defined in paragraph (e), or a bank or savings and loan association as defined in s. 220.62, subject to the tax imposed by the provisions of this chapter, located in the enterprise zone. The provisions of this paragraph shall expire and be void on June 30, 2005.

(v) "Regulations" includes rules promulgated, and forms prescribed, by the department.

(w) "Returns" includes declarations of estimated tax required under this code.

(x) "Secretary" means the secretary of the Department of Commerce. The provisions of this paragraph shall expire and be void on June 30, 2005.

(y) "State," when applied to a jurisdiction other than Florida, means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, and any foreign country, or any political subdivision of any of the foregoing.

(z) "Taxable year" means the calendar or fiscal year upon the basis of which net income is computed under this code, including, in the case of a return made for a fractional part of a year, the period for which such return is made.

(aa) "Taxpayer" means any corporation subject to the tax imposed by this code, and includes all corporations for which a consolidated return is filed under s. 220.131. However, "taxpayer" does not include a corporation having no individuals (including individuals employed by an affiliate) receiving compensation in this state as defined in s. 220.15 when the only property owned or leased by said corporation (including an affiliate) in this state is located at the premises of a printer with which it has contracted for printing, if such property consists of the final printed product, property which becomes a part of the final printed product, or property from which the printed product is produced.

(bb) "Functionally related dividends" include the following types of dividends:

1. Those received from a subsidiary of which the voting stock is more than 50 percent owned or controlled by the taxpayer or members of its affiliated group and which is engaged in the same general line of business.

2. Those received from any corporation which is either a significant source of supply for the taxpayer or its affiliated group or a significant purchaser of the output of the taxpayer or its affiliated group, or which sells a significant part of its output or obtains a significant part of its raw materials or input from the taxpayer or its affiliated group. "Significant" means an amount of 15 percent or more.

3. Those resulting from the investment of working capital or some other purpose in furtherance of the taxpayer or its affiliated group.

However, dividends not otherwise subject to tax under this chapter are excluded.

(cc) "Child care facility startup costs" means expenditures for substantial renovation, equipment, including playground equipment and kitchen appliances and cooking equipment, real property, including land and improvements, and for reduction of debt, made in connection with a child care facility as defined by s. 402.302, or any facility providing daily care to children who are mildly ill, which is located in this state on the taxpayer's premises and used by the employees of the taxpayer.

(dd) "Operation of a child care facility" means operation of a child care facility as defined by s. 402.302, or any facility providing daily care to children who are mildly ill, which is located in this state within 5 miles of at least one place of business of the taxpayer and which is used by the employees of the taxpayer.

(ee) "Citrus processing company" means a corporation which, during the 60-month period ending on December 31, 1997, had derived more than 50 percent of its total gross receipts from the processing of citrus products and the manufacture of juices.

(ff) "New job has been created" means that the total number of full-time jobs has increased in an enterprise zone from the average of the previous 12 months, as demonstrated to the department by a business located in the enterprise zone.

(gg) "Jobs" means full-time positions, as consistent with terms used by the Agency for Workforce Innovation and the United States Department of Labor for purposes of unemployment compensation tax administration and employment estimation resulting directly from business operations in this state. This number may not include temporary construction jobs involved with the construction of facilities or any jobs that have previously been included in any application for tax credits under s. 220.181(1).

Section 7. Effective January 1, 2002, subsections (1) and (2) of section 220.181, Florida Statutes, are amended to read:

220.181 Enterprise zone jobs credit.—

(1)(a) Beginning January July 1, 2002 1995, there shall be allowed a credit against the tax imposed by this chapter to any business located in an enterprise zone which demonstrates to the department that the total number of full-time jobs has increased from the average of the previous 12 months. This credit is also available for a business that added a minimum of five new full-time jobs in an enterprise zone between July 1, 2000, and December 31, 2001 employs one or more new employees. The credit shall be computed as 20 follows:

1.—Ten percent of the actual monthly wages paid in this state to each new employee hired when a new job has been created, as defined under s. 220.03(1)(ff), unless the business is located in a rural enterprise zone, pursuant to s. 290.004(8), in which case the credit shall be 30 percent of the actual

~~monthly wages paid whose wages do not exceed \$1,500 a month. If no less than 20 percent of the employees of the business are residents of an enterprise zone, excluding temporary and part-time employees, the credit shall be computed as 30~~ 15 percent of the actual monthly wages paid in this state to each new employee hired when a new job has been created, unless the business is located in a rural enterprise zone, in which case the credit shall be 45 percent of the actual monthly wages paid, for a period of up to 24 ~~12 consecutive months. If the new employee hired when a new job is created is a participant in the welfare transition program, the following credit shall be a percent of the actual monthly wages paid: 40 percent for \$4 above the hourly federal minimum wage rate; 41 percent for \$5 above the hourly federal minimum wage rate; 42 percent for \$6 above the hourly federal minimum wage rate; 43 percent for \$7 above the hourly federal minimum wage rate; and 44 percent for \$8 above the hourly federal minimum wage rate.;~~

~~2. Five percent of the first \$1,500 of actual monthly wages paid in this state for each new employee whose wages exceed \$1,500 a month; or~~

~~3. Fifteen percent of the first \$1,500 of actual monthly wages paid in this state for each new employee who is a welfare transition program participant.~~

(b) This credit applies only with respect to wages subject to unemployment tax and does not apply for any new employee who is employed for any period less than 3 full months.

(c) If this credit is not fully used in any one year, the unused amount may be carried forward for a period not to exceed 5 years. The carryover credit may be used in a subsequent year when the tax imposed by this chapter for such year exceeds the credit for such year after applying the other credits and unused credit carryovers in the order provided in s. 220.02(8).

(2) When filing for an enterprise zone jobs credit, a business must file under oath with the governing body or enterprise zone development agency having jurisdiction over the enterprise zone where the business is located, as applicable, a statement which includes:

(a) For each new employee for whom this credit is claimed, the employee's name and place of residence during the taxable year, including the identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the new employee resides if the new employee is a person residing in an enterprise zone, and, if applicable, documentation that the employee is a ~~qualified Job Training Partnership Act classroom training participant or a welfare transition program participant.~~

(b) If applicable, the name and address of each permanent employee of the business, including, for each employee who is a resident of an enterprise zone, the identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the employee resides.

(c) The name and address of the business.

(d) The identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the eligible business is located.

(e) The salary or hourly wages paid to each new employee claimed.

(f) Demonstration to the department that the total number of full-time jobs has increased from the average of the previous 12 months.

~~(g)~~(f) Whether the business is a small business as defined by s. 288.703(1).

Section 8. Subsections (1), (2), (3), and (4) of section 220.183, Florida Statutes, are amended to read:

220.183 Community contribution tax credit.—

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

(a) There shall be allowed a credit of 50 percent of a community contribution against any tax due for a taxable year under this chapter.

(b) No business firm shall receive more than \$200,000 in annual tax credits for all approved community contributions made in any one year.

(c) The total amount of tax credit which may be granted for all programs approved under this section, s. 212.08(5)(q), and s. 624.5105 is \$10 million annually.

(d) All proposals for the granting of the tax credit shall require the prior approval of the Office of Tourism, Trade, and Economic Development.

(e) If the credit granted pursuant to this section is not fully used in any one year because of insufficient tax liability on the part of the business firm, the unused amount may be carried forward for a period not to exceed 5 years. The carryover credit may be used in a subsequent year when the tax imposed by this chapter for such year exceeds the credit for such year under this section after applying the other credits and unused credit carryovers in the order provided in s. 220.02(8).

(f) A taxpayer who files a Florida consolidated return as a member of an affiliated group pursuant to s. 220.131(1) may be allowed the credit on a consolidated return basis.

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

(2) ELIGIBILITY REQUIREMENTS.—

(a) All community contributions by a business firm shall be in the form specified in s. 220.03(1)(d).

(b) All community contributions must be reserved exclusively for use in projects as defined in s. 220.03(1)(t). The Office of Tourism, Trade, and

Economic Development may reserve up to 50 percent of the available annual tax credits for housing for very-low-income households pursuant to s. 420.9071(28), for the first 6 months of the fiscal year.

(c) The project must be undertaken by an “eligible sponsor,” defined here as:

1. A community action program;
2. A nonprofit community-based community development organization whose mission is the provision of housing for low-income or very-low-income households or increasing entrepreneurial and job-development opportunities for low-income persons corporation;
3. A neighborhood housing services corporation;
4. A local housing authority, created pursuant to chapter 421;
5. A community redevelopment agency, created pursuant to s. 163.356;
6. The Florida Industrial Development Corporation;
7. An historic preservation district agency or organization;
8. A regional workforce board private industry council;
9. A direct-support organization as provided in s. 240.551;
10. An enterprise zone development agency created pursuant to s. 290.0056 ~~s. 290.0057~~; ~~or~~
11. A community-based organization incorporated under chapter 617 which is recognized as educational, charitable, or scientific pursuant to s. 501(c)(3) of the Internal Revenue Code and whose by-laws and articles of incorporation include affordable housing, economic development, or community development as the primary mission of the corporation;
12. Units of local government;
13. Units of state government; or

14.11. Such other agency as the Office of Tourism, Trade, and Economic Development may, from time to time, designate by rule.

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

(d) The project shall be located in an area designated as an enterprise zone ~~or a Front Porch Florida Community pursuant to s. 14.2015(9)(b) pursuant to s. 290.0065~~. Any project designed to construct or rehabilitate housing for low-income or very-low-income households as defined in s. 420.9071(19) and (28) low-income housing is exempt from the area requirement of this paragraph. This section does not preclude projects that propose to construct or rehabilitate housing for low-income or very-low-income

households on scattered sites. Any project designed to provide increased access to high-speed broadband capabilities which includes coverage of a rural enterprise zone may locate the project's infrastructure in any area of a rural county.

(3) APPLICATION REQUIREMENTS.—

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

(b) Any business wishing to participate in this program must submit an application for tax credit to the Office of Tourism, Trade, and Economic Development, which application sets forth the sponsor; the project; and the type, value, and purpose of the contribution. The sponsor shall verify the terms of the application and indicate its receipt of willingness to receive the contribution, ~~which verification indicate its willingness to receive the contribution~~, which verification must ~~shall~~ be in writing and shall accompany the application for tax credit.

(c) The business firm must submit a separate application for tax credit for each individual contribution that ~~which it makes proposes to contribute~~ to each individual project.

(4) ADMINISTRATION.—

(a) The Office of Tourism, Trade, and Economic Development has authority to adopt rules pursuant to ss. 120.536(1) and 120.54 to implement the provisions of this section, including rules for the approval or disapproval of proposals by business firms.

(b) The decision of the Office of Tourism, Trade, and Economic Development shall be in writing, and, if approved, the notification must ~~proposal shall~~ state the maximum credit allowable to the business firm. A copy of the decision shall be transmitted to the executive director of the Department of Revenue, who shall apply such credit to the tax liability of the business firm.

(c) The Office of Tourism, Trade, and Economic Development shall periodically monitor all projects in a manner consistent with available resources to ensure that resources are utilized in accordance with this section; however, each project shall be reviewed no less often than once every 2 years.

(d) The Department of Revenue has authority to adopt rules pursuant to ss. 120.536(1) and 120.54 to implement the provisions of this section.

(e) The Office of Tourism, Trade, and Economic Development shall, in consultation with the Department of Community Affairs, the Florida Housing Finance Corporation, and the statewide and regional housing and financial intermediaries, market the availability of the community contribution tax credit program to community-based organizations.

Section 9. Section 288.018, Florida Statutes, is amended to read:

288.018 Regional Rural Development Grants Program.—

(1) The Office of Tourism, Trade, and Economic Development shall establish a matching grant program to provide funding to regionally based economic development organizations representing rural counties and communities for the purpose of building the professional capacity of their organizations. The Office of Tourism, Trade, and Economic Development is authorized to approve, on an annual basis, grants to such regionally based economic development organizations. The maximum amount an organization may receive in any year will be \$35,000, or \$100,000 in a rural area of critical economic concern recommended by the Rural Economic Development Initiative and designated by the Governor, and must be matched each year by an equivalent amount of nonstate resources.

(2) In approving the participants, the Office of Tourism, Trade, and Economic Development shall consider the demonstrated need of the applicant for assistance and require the following:

(a) Documentation of official commitments of support from each of the units of local government represented by the regional organization.

(b) Demonstration that each unit of local government has made a financial or in-kind commitment to the regional organization.

(c) Demonstration that the private sector has made financial or in-kind commitments to the regional organization.

(d) Demonstration that the organization is in existence and actively involved in economic development activities serving the region.

(e) Demonstration of the manner in which the organization is or will coordinate its efforts with those of other local and state organizations.

(3) The Office of Tourism, Trade, and Economic Development may also contract for the development of an enterprise zone web portal or web sites for each enterprise zone which will be used to market the program for job creation in disadvantaged urban and rural enterprise zones. Each enterprise zone web page should include downloadable links to state forms and information, as well as local message boards that help businesses and residents receive information concerning zone boundaries, job openings, zone programs, and neighborhood improvement activities.

(4)(3) The Office of Tourism, Trade, and Economic Development may expend up to \$750,000 ~~\$600,000~~ each fiscal year from funds appropriated to the Rural Community Development Revolving Loan Fund for the purposes outlined in this section. The Office of Tourism, Trade, and Economic Development may contract with Enterprise Florida, Inc., for the administration of the purposes specified in this section. Funds released to Enterprise Florida, Inc., for this purpose shall be released quarterly and shall be calculated based on the applications in process.

Section 10. Section 288.019, Florida Statutes, is created to read:

288.019 Rural considerations in grant review and evaluation processes.—Notwithstanding any other law, and to the fullest extent possible, the member agencies and organizations of the Rural Economic Development Initiative (REDI) as defined in s. 288.0656(6)(a) shall review all grant and loan application evaluation criteria to ensure the fullest access for rural counties as defined in s. 288.0656(2)(b) to resources available throughout the state.

(1) Each REDI agency and organization shall review all evaluation and scoring procedures and develop modifications to those procedures which minimize the impact of a project within a rural area.

(2) Evaluation criteria and scoring procedures must provide for an appropriate ranking based on the proportionate impact that projects have on a rural area when compared with similar project impacts on an urban area.

(3) Evaluation criteria and scoring procedures must recognize the disparity of available fiscal resources for an equal level of financial support from an urban county and a rural county.

(a) The evaluation criteria should weight contribution in proportion to the amount of funding available at the local level.

(b) In-kind match should be allowed and applied as financial match when a county is experiencing financial distress through elevated unemployment at a rate in excess of the state's average by 5 percentage points or because of the loss of its ad valorem base.

(4) For existing programs, the modified evaluation criteria and scoring procedure must be delivered to the Office of Tourism, Trade, and Economic Development for distribution to the REDI agencies and organizations. The REDI agencies and organizations shall review and make comments. Future rules, programs, evaluation criteria, and scoring processes must be brought before a REDI meeting for review, discussion, and recommendation to allow rural counties fuller access to the state's resources.

Section 11. Subsection (2) of section 288.065, Florida Statutes, is amended to read:

288.065 Rural Community Development Revolving Loan Fund.—

(2) The program shall provide for long-term loans, loan guarantees, and loan loss reserves to units of local governments, or economic development organizations substantially underwritten by a unit of local government, within counties with populations of 75,000 or less, or any county that has a population of 100,000 or less and is contiguous to a county with a population of 75,000 or less, as determined by the most recent official estimate pursuant to s. 186.901, residing in incorporated and unincorporated areas of the county, or to units of local government, or economic development organizations substantially underwritten by a unit of local government, within a rural area of critical economic concern. Requests for loans shall be

made by application to the Office of Tourism, Trade, and Economic Development. Loans shall be made pursuant to agreements specifying the terms and conditions agreed to between the applicant local government and the Office of Tourism, Trade, and Economic Development. The loans shall be the legal obligations of the applicant local government. All repayments of principal and interest shall be returned to the loan fund and made available for loans to other applicants. However, in a rural area of critical economic concern designated by the Governor, and upon approval by the Office of Tourism, Trade, and Economic Development, repayments of principal and interest may be retained by the applicant a unit of local government if such repayments are dedicated and matched to fund regionally based economic development organizations representing the rural area of critical economic concern.

Section 12. Subsection (6) of section 288.0656, Florida Statutes, is amended to read:

288.0656 Rural Economic Development Initiative.—

(6)(a) By No later than August 1 of each year, 1999, the head of each of the following agencies and organizations shall designate a high-level staff person from within the agency or organization to serve as the REDI representative for the agency or organization:

1. The Department of Community Affairs.
2. The Department of Transportation.
3. The Department of Environmental Protection.
4. The Department of Agriculture and Consumer Services.
5. The Department of State.
6. The Department of Health.
7. The Department of Children and Family Services.
8. The Department of Corrections.
9. The Agency for Workforce Innovation ~~Department of Labor and Employment Security.~~
10. The Department of Education.
11. The Department of Juvenile Justice.
- ~~12.11.~~ The Fish and Wildlife Conservation Commission.
- ~~13.12.~~ Each water management district.
- ~~14.13.~~ Enterprise Florida, Inc.
15. Workforce Florida, Inc.

- 16.14. The Florida Commission on Tourism or VISIT Florida.
- 17.15. The Florida Regional Planning Council Association.
- 18.16. The Florida State Rural Development Council.
- 19.17. The Institute of Food and Agricultural Sciences (IFAS).

An alternate for each designee shall also be chosen, and the names of the designees and alternates shall be sent to the director of the Office of Tourism, Trade, and Economic Development.

(b) Each REDI representative must have comprehensive knowledge of his or her agency's functions, both regulatory and service in nature, and of the state's economic goals, policies, and programs. This person shall be the primary point of contact for his or her agency with REDI on issues and projects relating to economically distressed rural communities and with regard to expediting project review, shall ensure a prompt effective response to problems arising with regard to rural issues, and shall work closely with the other REDI representatives in the identification of opportunities for preferential awards of program funds and allowances and waiver of program requirements when necessary to encourage and facilitate long-term private capital investment and job creation.

(c) The REDI representatives shall work with REDI in the review and evaluation of statutes and rules for adverse impact on rural communities and the development of alternative proposals to mitigate that impact.

(d) Each REDI representative shall be responsible for ensuring that each district office or facility of his or her agency is informed about the Rural Economic Development Initiative and for providing assistance throughout the agency in the implementation of REDI activities.

Section 13. Section 288.1088, Florida Statutes, is amended to read:

288.1088 Quick Action Closing Fund.—

(1)(a) The Legislature finds that attracting, retaining, and providing favorable conditions for the growth of certain high-impact business facilities, privately developed critical rural infrastructure, or key facilities in economically distressed urban or rural communities which provide provides widespread economic benefits to the public through high-quality employment opportunities in such facilities ~~or and~~ in related facilities attracted to the state, through the increased tax base provided by the high-impact facility and related businesses ~~in related sectors~~, through an enhanced entrepreneurial climate in the state and the resulting business and employment opportunities, and through the stimulation and enhancement of the state's universities and community colleges. In the global economy, there exists serious and fierce international competition for these facilities, and in most instances, when all available resources for economic development have been used, the state continues to encounter severe competitive disadvantages in vying for these ~~high-impact~~ business facilities. Florida's rural areas must provide a competitive environment for business in the information age. This

often requires an incentive to make it feasible for private investors to provide infrastructure in those areas.

(b) The Legislature therefore declares that sufficient resources shall be available to respond to extraordinary economic opportunities and to compete effectively for these high-impact business facilities, critical private infrastructure in rural areas, and key businesses in economically distressed urban or rural communities.

(2) There is created within the Office of Tourism, Trade, and Economic Development the Quick Action Closing Fund.

(3)(a) Enterprise Florida, Inc., shall evaluate individual proposals for high-impact business facilities and forward recommendations regarding the use of moneys in the fund for such facilities to the director of the Office of Tourism, Trade, and Economic Development. Such evaluation and recommendation must include, but need not be limited to:

1. A description of the type of facility or infrastructure, its operations ~~business operation~~, and the associated product or service associated with the facility.

2. The number of full-time-equivalent jobs that will be created by the facility and the total estimated average annual wages of those jobs or, in the case of privately developed rural infrastructure, the types of business activities and jobs stimulated by the investment.

3. The cumulative amount of investment to be dedicated to the facility within a specified period.

4. A statement of any special impacts the facility is expected to stimulate in a particular business sector in the state or regional economy or in the state's universities and community colleges.

5. A statement of the role the incentive is expected to play in the decision of the applicant business to locate or expand in this state or for the private investor to provide critical rural infrastructure.

(b) Upon receipt of the evaluation and recommendation from Enterprise Florida, Inc., the director shall recommend approval or disapproval of a project for receipt of funds from the Quick Action Closing Fund to the Governor. In recommending a project high-impact business facility, the director shall include proposed performance conditions that the project facility must meet to obtain incentive funds. The Governor shall consult with the President of the Senate and the Speaker of the House of Representatives before giving final approval for a project. The Executive Office of the Governor shall recommend approval of a project and release of funds pursuant to the legislative consultation and review requirements set forth in s. 216.177. The recommendation must include proposed performance conditions the project must meet to obtain funds.

(c) Upon the approval of the Governor, the director of the Office of Tourism, Trade, and Economic Development and the high-impact business shall

enter into a contract that sets forth the conditions for payment of moneys from the fund. The contract must include the total amount of funds awarded; the performance conditions that must be met to obtain the award, including, but not limited to, net new employment in the state, average salary, and total capital investment; demonstrate a baseline of current service and a measure of enhanced capability; the methodology for validating performance; the schedule of payments from the fund; and sanctions for failure to meet performance conditions.

(d) Enterprise Florida, Inc., shall validate contractor performance. Such validation shall be reported within 6 months after completion of the contract to the Governor, President of the Senate, and the Speaker of the House of Representatives.

Section 14. Subsection (2) of section 288.9015, Florida Statutes, is amended to read:

288.9015 Enterprise Florida, Inc.; purpose; duties.—

(2) It shall be the responsibility of Enterprise Florida, Inc., to aggressively market Florida's rural communities, ~~and~~ distressed urban communities, and enterprise zones as locations for potential new investment, to aggressively assist in the retention and expansion of existing businesses in these communities, and to aggressively assist these communities in the identification and development of new economic development opportunities for job creation, fully marketing state incentive programs such as the Qualified Target Industry Tax Refund Program under s. 288.106 and the Quick Action Closing Fund under s. 288.1088 in economically distressed areas.

Section 15. Section 290.004, Florida Statutes, is amended to read:

290.004 Definitions relating to Florida Enterprise Zone Act.—As used in ss. 290.001-290.016:

(1) "Community investment corporation" means a black business investment corporation, a certified development corporation, a small business investment corporation, or other similar entity incorporated under Florida law that has limited its investment policy to making investments solely in minority business enterprises.

(2) "Department" means the Department of Commerce.

(3) "Director" means the director of the Office of Tourism, Trade, and Economic Development.

(4) "Governing body" means the council or other legislative body charged with governing the county or municipality.

(5) "Interagency coordinating council" means the Enterprise Zone Interagency Coordinating Council created pursuant to s. 290.009.

(6) "Minority business enterprise" has the same meaning as in s. 288.703.

(7) “Office” means the Office of Tourism, Trade, and Economic Development.

(8) “Rural enterprise zone” means an enterprise zone that is nominated by a county having a population of 75,000 or fewer, or a county having a population of 100,000 or fewer which is contiguous to a county having a population of 75,000 or fewer, or by a municipality in such a county, or by such a county and one or more municipalities. An enterprise zone designated in accordance with s. 370.28 or s. 290.0065(5)(b), is considered to be a rural enterprise zone.

~~(9)~~ “Secretary” means the Secretary of Commerce.

~~(10)~~ “Small business” has the same meaning as in s. 288.703.

Section 16. Enterprise zone designation for Sarasota County or Sarasota County and Sarasota.—Sarasota County, or Sarasota County and the City of Sarasota jointly, may apply to the Office of Tourism, Trade, and Economic Development for designation of one enterprise zone within the county, or within both the county and the municipality, which zone encompasses an area that is south of the north county line, west of Tuttle Avenue, north of 10th Street, and east of U.S. Highway 41. The application must be submitted by December 31, 2001, and must comply with the requirements of section 290.0055, Florida Statutes. Notwithstanding the provisions of section 290.0065, Florida Statutes, limiting the total number of enterprise zones designated and the number of enterprise zones within a population category, the Office of Tourism, Trade, and Economic Development may designate one enterprise zone under this section. The Office of Tourism, Trade, and Economic Development shall establish the initial effective date of the enterprise zone designated under this section.

Section 17. Section 290.00555, Florida Statutes, is amended to read:

290.00555 Satellite enterprise zones.—~~Before December 31, 1999,~~ Any municipality an area of which has previously received designation as an enterprise zone in the population category described in s. 290.0065(3)(a)3. may create a satellite enterprise zone not exceeding 1.5 square miles in area outside of and, notwithstanding anything contained in s. 290.0055(4), or any other law, in addition to the previously designated enterprise zone boundaries. The Office of Tourism, Trade, and Economic Development shall amend the boundaries of the areas previously designated by any such municipality as enterprise zones upon receipt of a resolution adopted by the municipality describing the satellite enterprise zone areas, as long as the additional areas are consistent with the categories, criteria, and limitations imposed by s. 290.0055. However, the requirements imposed by s. 290.0055(4)(d) do not apply to such satellite enterprise zone areas.

Section 18. Satellite enterprise zones may be created pursuant to section 290.00555, Florida Statutes, effective retroactively to December 31, 1999. Resolutions adopted to create satellite enterprise zones under this section must be submitted to the Office of Tourism, Trade, and Economic Development no later than August 1, 2001. The Office of Tourism, Trade, and

Economic Development must amend the boundaries of previously designated enterprise zones to create eligible satellite enterprise zones no later than September 1, 2001. Notwithstanding the time limitations contained in chapter 212, Florida Statutes, a business in a satellite enterprise zone designated under this section which was eligible to receive tax incentives pursuant to section 212.08(5)(g) and (h) and section 212.096, Florida Statutes, during the period beginning December 31, 1999, and ending on the date of the creation of the satellite enterprise zone, must submit an application for the tax incentives by December 1, 2001. All other requirements of the enterprise zone program apply to such a business.

Section 19. Section 290.0065, Florida Statutes, is amended to read:

290.0065 State designation of enterprise zones.—

(1) Upon application of the governing body of a county or municipality or of a county and one or more municipalities jointly pursuant to s. 290.0055, Enterprise Florida, Inc., and the office department, in consultation with the interagency coordinating council, shall determine which areas nominated by such governing bodies meet the criteria outlined in s. 290.0055 and are the most appropriate for designation as state enterprise zones. The office department is authorized to designate up to 5 areas within each of the categories established in subparagraphs (3)(a)1., 2., 3., 4., and 5., except that the office department may only designate a total of 20 areas as enterprise zones. The office department shall not designate more than three enterprise zones in any one county. All designations, including any provision for redesignations, of state enterprise zones pursuant to this section shall be effective July 1, 1995.

(2) Each application made pursuant to s. 290.0055 shall be ranked competitively within the appropriate category established pursuant to subsection (3) based on the pervasive poverty, unemployment, and general distress of the area; the strategic plan, including local fiscal and regulatory incentives, prepared pursuant to s. 290.0057; and the prospects for new investment and economic development in the area. Pervasive poverty, unemployment, and general distress shall be weighted 35 percent; strategic plan and local fiscal and regulatory incentives shall be weighted 40 percent; and prospects for new investment and economic development in the area shall be weighted 25 percent.

(3)(a) Each area designated as an enterprise zone pursuant to this section shall be placed in one of the following categories based on the 1990 census:

1. Communities consisting of census tracts in areas having a total population of 150,000 persons or more.

2. Communities consisting of census tracts in areas having a total population of 50,000 persons or more but less than 150,000 persons.

3. Communities having a population of 20,000 persons or more but less than 50,000 persons.

4. Communities having a population of 7,500 persons or more but less than 20,000 persons.

5. Communities having a population of less than 7,500 persons.

(b) Any area authorized to be an enterprise zone by both a county and a municipality shall be placed in the appropriate category established under paragraph (a) in which an application by the municipality would have been considered if the municipality had acted alone, if at least 60 percent of the population of the area authorized to be an enterprise zone resides within the municipality. An area authorized to be an enterprise zone by a county and one or more municipalities shall be placed in the category in which an application by the municipality with the highest percentage of residents in such area would have been considered if such municipality had authorized the area to be an enterprise zone. An area authorized to be an enterprise zone by a county as defined by s. 125.011(1) shall be placed in the category in which an application by the municipality in which the area is located would have been considered if the municipality had authorized such area to be an enterprise zone. An area authorized to be an enterprise zone by a county as defined by s. 125.011(1) which area is located in two or more municipalities shall be placed in the category in which an application by the municipality with the highest percentage of residents in such area would have been considered if such municipality had authorized such area to be an enterprise zone.

(4)(a) Notwithstanding s. 290.0055, any area existing as a state enterprise zone as of the effective date of this section and originally approved through a joint application from a county and municipality, or through an application from a county as defined in s. 125.011(1), shall be redesignated as a state enterprise zone upon the creation of an enterprise zone development agency pursuant to s. 290.0056 and the completion of a strategic plan pursuant to s. 290.0057. Any area redesignated pursuant to this subsection, other than an area located in a county defined in s. 125.011(1), may be relocated or modified by the appropriate governmental bodies. Such relocation or modification shall be identified in the strategic plan and shall meet the requirements for designation as established by s. 290.005. Any relocation or modification shall be submitted on or before June 1, 1996.

(b) The ~~office department~~ shall place any area designated as a state enterprise zone pursuant to this subsection in the appropriate category established in subsection (3), and include such designations within the limitations on state enterprise zone designations set out in subsection (1).

(c) Any county or municipality having jurisdiction over an area designated as a state enterprise zone pursuant to this subsection, other than a county defined by s. 125.011(1), may not apply for designation of another area.

(5) Notwithstanding s. 290.0055, an area designated as a federal empowerment zone or enterprise community pursuant to Title XIII of the Omnibus Budget Reconciliation Act of 1993, the Taxpayer Relief Act of 1997, or the 1999 Agricultural Appropriations Act shall be designated a state enterprise zone as follows:

(a) An area designated as an urban empowerment zone or urban enterprise community pursuant to Title XIII of the Omnibus Budget Reconciliation Act of 1993 or the Taxpayer Relief Act of 1997 shall be designated a state enterprise zone by the office department upon completion of the requirements set out in paragraph (d), except in the case of a county as defined in s. 125.011(1) which, notwithstanding s. 290.0055, may incorporate and include such designated urban empowerment zone or urban enterprise community areas within the boundaries of its state enterprise zones without any limitation as to size.

(b) An area designated as a rural empowerment zone or rural enterprise community pursuant to Title XIII of the Omnibus Budget Reconciliation Act of 1993 or the 1999 Agricultural Appropriations Act shall be designated a state rural enterprise zone by the office department upon completion of the requirements set out in paragraph (d) and may incorporate and include such designated rural empowerment zone or rural enterprise community within the boundaries of its state enterprise zones without any limitation as to size.

(c) Any county or municipality having jurisdiction over an area designated as a state enterprise zone pursuant to this subsection, other than a county defined in s. 125.011(1), may not apply for designation of another area.

(d) Prior to designating such areas as state enterprise zones, the office department shall ensure that the governing body having jurisdiction over the zone submits the strategic plan required pursuant to 7 C.F.R. part 25 or 24 C.F.R. part 597 to the office department, and creates an enterprise zone development agency pursuant to s. 290.0056.

(e) The office department shall place any area designated as a state enterprise zone pursuant to this subsection in the appropriate category established in subsection (3), and include such designations within the limitations on state enterprise zone designations set out in subsection (1).

(6)(a) The office department, in consultation with Enterprise Florida, Inc., and the interagency coordinating council, may develop guidelines shall promulgate any rules necessary for the approval of areas under this section by the director secretary.

(b) Such guidelines rules shall provide for the measurement of pervasive poverty, unemployment, and general distress using the criteria outlined by s. 290.0058.

(c) Such guidelines rules shall provide for the evaluation of the strategic plan and local fiscal and regulatory incentives for effectiveness, including how the following key principles will be implemented by the governing body or bodies:

1. Economic opportunity, including job creation within the community and throughout the region, as well as entrepreneurial initiatives, small business expansion, and training for jobs that offer upward mobility.

2. Sustainable community development that advances the creation of livable and vibrant communities through comprehensive approaches that coordinate economic, physical, community, and human development.

3. Community-based partnerships involving the participation of all segments of the community.

4. Strategic vision for change that identifies how the community will be revitalized. This vision should include methods for building on community assets and coordinate a response to community needs in a comprehensive fashion. This vision should provide goals and performance benchmarks for measuring progress and establish a framework for evaluating and adjusting the strategic plan.

5. Local fiscal and regulatory incentives enacted pursuant to s. 290.0057(1)(e). These incentives should induce economic revitalization, including job creation and small business expansion.

(d) Such guidelines ~~may rules shall~~ provide methods for evaluating the prospects for new investment and economic development in the area, including a review and evaluation of any previous state enterprise zones located in the area.

(7) Upon approval by the director ~~secretary~~ of a resolution authorizing an area to be an enterprise zone pursuant to this section, the office department shall assign a unique identifying number to that resolution. The office department shall provide the Department of Revenue and Enterprise Florida, Inc., with a copy of each resolution approved, together with its identifying number.

(8)(a) Notwithstanding s. 290.0055, any area existing as a state enterprise zone as of December 30, 1994, which has received at least \$1 million in state community development funds and at least \$500,000 in federal community development funds, which has less than 300 businesses located within the boundaries of the enterprise zone, and which has been designated by the United States Department of Agriculture as a "Champion Community" shall be redesignated as a state enterprise zone upon the creation of an enterprise zone development agency pursuant to s. 290.0056 and the completion of a strategic plan pursuant to s. 290.0057.

(b) Such designation shall be in addition to the limitations of state enterprise zone designation set out in subsection (1).

~~(9) The Office of Tourism, Trade, and Economic Development may amend the boundaries of any enterprise zone designated by the state pursuant to this section, consistent with the categories, criteria, and limitations imposed in this section upon the establishment of such enterprise zone and only if consistent with the determinations made in s. 290.0058(2).~~

~~(9)~~(10) Before December 31, 1998, the governing body of a county in which an enterprise zone designated pursuant to paragraph (5)(b) is located may apply to the Office of Tourism, Trade, and Economic Development to amend the boundaries of the enterprise zone for the purpose of replacing

areas not suitable for development. The Office of Tourism, Trade, and Economic Development shall approve the application if it does not increase the overall size of the enterprise zone. Except that upon the request of the governing body of a home rule charter county, or any county the government of which has been consolidated with the government of one or more municipalities in accordance with s. 9, Art. VIII of the State Constitution of 1885, as preserved by s. 6(e), Art. VIII of the State Constitution as revised in 1968 and subsequently amended, the Office of Tourism, Trade, and Economic Development may amend the boundaries of an area designated as an enterprise zone upon the receipt of a resolution adopted by such governing body describing the amended boundaries, so long as the added area does not increase the overall size of the expanded zone more than its original size or 20 square miles, whichever is larger, and is consistent with the categories, criteria, and limitations imposed by s. 290.0055.

(10)(44) Before December 31, 1999, any county as defined in s. 125.011(1) may create a satellite enterprise zone not exceeding 3 square miles in area outside of and, notwithstanding anything contained in s. 290.0055(4) or elsewhere, in addition to the previously designated 20 square miles of enterprise zones. The Office of Tourism, Trade, and Economic Development shall amend the boundaries of the areas previously designated by any such county as enterprise zones upon the receipt of a resolution adopted by such governing body describing the satellite enterprise zone, as long as the additional area is consistent with the categories, criteria, and limitations imposed by s. 290.0055, provided that the 20-square-mile limitation and the requirements imposed by s. 290.0055(4)(d) do not apply to such satellite enterprise zone.

Section 20. Section 290.00676, Florida Statutes, is created to read:

290.00676 Amendment of rural enterprise zone boundaries.—Notwithstanding any other law, upon recommendation by Enterprise Florida, Inc., the Office of Tourism, Trade, and Economic Development may approve requests to amend the boundaries of rural enterprise zones as defined in s. 290.004(8). Boundary amendments authorized by this section are subject to the following requirements:

(1) The amendment may increase the size of the rural enterprise zone up to a maximum zone size of 20 square miles.

(2) The amendment may increase the zone's number of noncontiguous areas by one, if the additional noncontiguous area has zero population. For purposes of this subsection, the pervasive poverty criteria may be set aside for the addition of a noncontiguous area.

(3) The local enterprise zone development agency must request the amendment from Enterprise Florida, Inc., prior to December 30, 2001. The request must contain maps and sufficient information to allow the office to determine the number of noncontiguous areas and the total size of the rural enterprise zone.

Section 21. Section 290.00677, Florida Statutes, is created to read:

290.00677 Rural enterprise zones; special qualifications.—

(1) Notwithstanding the enterprise zone residency requirements set out in s. 212.096(1)(c), eligible businesses as defined by s. 212.096(1)(a), located in rural enterprise zones as defined by s. 290.004, may receive the basic minimum credit provided under s. 212.096 for creating a new job and hiring a person residing within the jurisdiction of a rural county, as defined by s. 288.106(1)(r). All other provisions of s. 212.096, including, but not limited to, those relating to the award of enhanced credits, apply to such businesses.

(2) Notwithstanding the enterprise zone residency requirements set out in s. 220.03(1)(q), eligible businesses as defined by s. 212.096(1)(a), located in rural enterprise zones as defined in s. 290.004, may receive the basic minimum credit provided under s. 220.181 for creating a new job and hiring a person residing within the jurisdiction of a rural county, as defined by s. 288.106(1)(r). All other provisions of s. 220.181, including, but not limited to, those relating to the award of enhanced credits apply to such businesses.

Section 22. Section 290.00694, Florida Statutes, is created to read:

290.00694 Enterprise zone designation for rural communities.—An area designated as a rural champion community under the Taxpayer Relief Act of 1997 or a community within a designated rural area of critical economic concern under s. 288.0656 may submit an application to Enterprise Florida, Inc., for review and recommendation to the office for designation as an enterprise zone. The application must be submitted by December 31, 2001. Notwithstanding the provisions of s. 290.0065 limiting the total number of enterprise zones designated and the number of enterprise zones within a population category, the Office of Tourism, Trade, and Economic Development may designate enterprise zones under this section. Upon completion of the requirements set out in s. 290.0065(5)(d), the Office of Tourism, Trade, and Economic Development shall establish the initial effective date of the enterprise zones designated pursuant to this section. Only one community in each county in a rural area of critical economic concern may be designated as an enterprise zone.

Section 23. Subsection (3) of section 290.007, Florida Statutes, is amended to read:

290.007 State incentives available in enterprise zones.—The following incentives are provided by the state to encourage the revitalization of enterprise zones:

(3) The community contribution tax credits provided in ss. 212.08, 220.183, and 624.5105.

Section 24. Subsection (7) is added to section 290.048, Florida Statutes, to read:

290.048 General powers of Department of Community Affairs under ss. 290.0401-290.049.—The department has all the powers necessary or appropriate to carry out the purposes and provisions of the program, including the power to:

(7) Establish advisory committees and solicit participation in designing, administering, and evaluating the program and in linking the program with other housing and community development resources.

Section 25. Section 290.049, Florida Statutes, is repealed.

Section 26. Subsection (4) of section 370.28, Florida Statutes, is repealed.

Section 27. Paragraph (e) of subsection (2) of section 380.06, Florida Statutes, is amended to read:

380.06 Developments of regional impact.—

(2) STATEWIDE GUIDELINES AND STANDARDS.—

(e) With respect to residential, hotel, motel, office, and retail developments, the applicable guidelines and standards shall be increased by 50 percent in urban central business districts and regional activity centers of jurisdictions whose local comprehensive plans are in compliance with part II of chapter 163. With respect to multiuse developments, the applicable guidelines and standards shall be increased by 100 percent in urban central business districts and regional activity centers of jurisdictions whose local comprehensive plans are in compliance with part II of chapter 163, if one land use of the multiuse development is residential and amounts to not less than 35 percent of the jurisdiction's applicable residential threshold. With respect to resort or convention hotel developments, the applicable guidelines and standards shall be increased by 150 percent in urban central business districts and regional activity centers of jurisdictions whose local comprehensive plans are in compliance with part II of chapter 163 and where the increase is specifically for a proposed resort or convention hotel located in a county with a population greater than 500,000 and the local government specifically designates that the proposed resort or convention hotel development will serve an existing convention center of more than 250,000 gross square feet built prior to July 1, 1992. The applicable guidelines and standards shall be increased by 150 percent for development in any area designated by the Governor as a rural area of critical economic concern pursuant to s. 288.0656 during the effectiveness of the designation. The Administration Commission, upon the recommendation of the state land planning agency, shall implement this paragraph by rule no later than December 1, 1993. The increased guidelines and standards authorized by this paragraph shall not be implemented until the effectiveness of the rule which, among other things, shall set forth the pertinent characteristics of urban central business districts and regional activity centers.

Section 28. Subsections (15) and (19) of section 420.503, Florida Statutes, are amended to read:

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

(15) "Elderly" means persons 62 years of age or older; however, this definition does not prohibit housing from being deemed housing for the elderly as defined in subsection (19) if such housing otherwise meets the requirements of subsection (19).

(19) "Housing for the elderly" means, for purposes of s. 420.5087(3)(c)2., any nonprofit housing community that is financed by a mortgage loan made or insured by the United States Department of Housing and Urban Development under s. 202, s. 202 with a s. 8 subsidy, s. 221(d)(3) or (4), or s. 236 of the National Housing Act, as amended, and that is subject to income limitations established by the United States Department of Housing and Urban Development, or any program funded by the Rural Development Agency of the United States Department of Agriculture and subject to income limitations established by the United States Department of Agriculture. A project which qualifies for an exemption under the Fair Housing Act as housing for older persons as defined by s. 760.29(4) shall qualify as housing for the elderly for purposes of s. 420.5087(3)(c)2. and for purposes of any loans made under s. 420.508. In addition, if the corporation adopts a qualified allocation plan pursuant to s. 42(m)(1)(B) of the Internal Revenue Code or any other rules that prioritize projects targeting the elderly for purposes of allocating tax credits pursuant to s. 420.5099 or for purposes of the HOME program under s. 420.5089, a project which qualifies for an exemption under the Fair Housing Act as housing for older persons as defined by s. 760.29(4) shall qualify as a project targeted for the elderly, if the project satisfies the other requirements set forth in this part.

Section 29. Subsection (39) is added to section 420.507, Florida Statutes, to read:

420.507 Powers of the corporation.—The corporation shall have all the powers necessary or convenient to carry out and effectuate the purposes and provisions of this part, including the following powers which are in addition to all other powers granted by other provisions of this part:

(39) To create recognition programs to honor individuals, community-based development organizations, units of local government, or others who have demonstrated the ideals of community stewardship and increased access to housing for low-income households, including their stewardship in economically distressed areas. Such programs may incorporate certificates of recognition by the Governor and may include presentation by the Governor or his representative.

Section 30. Paragraph (a) of subsection (1) of section 420.5088, Florida Statutes, is amended to read:

420.5088 Florida Homeownership Assistance Program.—There is created the Florida Homeownership Assistance Program for the purpose of assisting low-income persons in purchasing a home by reducing the cost of the home with below-market construction financing, by reducing the amount of down payment and closing costs paid by the borrower to a maximum of 5 percent of the purchase price, or by reducing the monthly payment to an affordable amount for the purchaser. Loans shall be made available at an interest rate that does not exceed 3 percent. The balance of any loan is due at closing if the property is sold or transferred.

(1) For loans made available pursuant to s. 420.507(23)(a)1. or 2.:

(a) ~~The corporation may underwrite and make those mortgage loans through the program to persons or families who are eligible to participate in the corporation's single-family mortgage revenue bond programs and who have incomes that do not exceed 80 percent of the state or local median income, whichever is greater, adjusted for family size. If the corporation determines that there is insufficient demand for such loans by persons or families who are eligible to participate in the corporation's single-family mortgage revenue bond programs, the corporation may make such mortgage loans to other persons or families who have incomes that do not exceed 80 percent of the state or local median income, whichever amount is greater.~~

Section 31. Subsection (11) of section 420.5092, Florida Statutes, is amended to read:

420.5092 Florida Affordable Housing Guarantee Program.—

(11) The maximum total amount of revenue bonds that may be issued by the corporation pursuant to subsection (5) is \$400 ~~\$200~~ million.

Section 32. Subsections (2), (4), and (5) of section 624.5105, Florida Statutes, are amended to read:

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

(2) ELIGIBILITY REQUIREMENTS.—

(a) Each community contribution by an insurer must be in a form specified in subsection (5).

(b) Each community contribution must be reserved exclusively for use in a project as defined in s. 220.03(1)(t).

(c) The project must be undertaken by an "eligible sponsor," as which term is defined in s. 220.183(2)(c), as:

- ~~1. A community action program;~~
- ~~2. A community development corporation;~~
- ~~3. A neighborhood housing services corporation;~~
- ~~4. A local housing authority created pursuant to chapter 421;~~
- ~~5. A community redevelopment agency created pursuant to s. 163.356;~~
- ~~6. The Florida Industrial Development Corporation;~~
- ~~7. A historic preservation district agency or organization;~~
- ~~8. A private industry council;~~
- ~~9. An enterprise zone development agency created pursuant to s. 290.0057; or~~

10.—Such other agency as the director may, from time to time, designate by rule.

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

(d) The project shall be located in an area designated as an enterprise zone or a Front Porch Community pursuant to s. 14.2015(9)(b) ~~s. 290.0065~~. Any project designed to construct or rehabilitate housing for low-income or very-low-income households as defined in s. 420.9071(19) and (28) ~~low-income housing~~ is exempt from the area requirement of this paragraph.

(4) ADMINISTRATION.—

(a)1. The Office of Tourism, Trade, and Economic Development is authorized to adopt all rules necessary to administer this section, including rules for the approval or disapproval of proposals by insurers.

2. The decision of the director shall be in writing, and, if approved, the proposal shall state the maximum credit allowable to the insurer. A copy of the decision shall be transmitted to the executive director of the Department of Revenue, who shall apply such credit to the tax liability of the insurer.

3. The office shall monitor all projects periodically, in a manner consistent with available resources to ensure that resources are utilized in accordance with this section; however, each project shall be reviewed no less frequently than once every 2 years.

4. The Office of Tourism, Trade, and Economic Development shall, in consultation with the Department of Community Affairs, the Florida Housing Finance Corporation, and the statewide and regional housing and financial intermediaries, market the availability of the community contribution tax credit program to community-based organizations.

(b) The Department of Revenue shall adopt any rules necessary to ensure the orderly implementation and administration of this section.

(5) DEFINITIONS.—For the purpose of this section:

(a) “Community contribution” means the grant by an insurer of any of the following items:

1. Cash or other liquid assets.
2. Real property.
3. Goods or inventory.
4. Other physical resources which are identified by the department.

(b) “Director” means the director of the Office of Tourism, Trade, and Economic Development.

(c) "Local government" means any county or incorporated municipality in the state.

(d) "Office" means the Office of Tourism, Trade, and Economic Development.

~~(e) "Project" means an activity as defined in s. 220.03(1)(t), any activity undertaken by an eligible sponsor, as defined in subsection (2), which is designed to construct, improve, or substantially rehabilitate housing or commercial, industrial, or public resources and facilities or to improve entrepreneurial and job-development opportunities for low-income persons.~~

Section 33. Subsection (7) is added to section 125.0103, Florida Statutes, to read:

125.0103 Ordinances and rules imposing price controls; findings required; procedures.—

(7) Notwithstanding any other provisions of this section, municipalities, counties, or other entity of local government may adopt and maintain in effect any law, ordinance, rule, or other measure which is adopted for the purposes of increasing the supply of affordable housing using land use mechanisms such as inclusionary housing ordinances.

Section 34. Subsection (7) is added to section 166.043, Florida Statutes, to read:

166.043 Ordinances and rules imposing price controls; findings required; procedures.—

(1)(a) Except as hereinafter provided, no county, municipality, or other entity of local government shall adopt or maintain in effect an ordinance or a rule which has the effect of imposing price controls upon a lawful business activity which is not franchised by, owned by, or under contract with, the governmental agency, unless specifically provided by general law.

(b) The provisions of this section shall not prevent the enactment by local governments of public service rates otherwise authorized by law, including water, sewer, solid waste, public transportation, taxicab, or port rates, rates for towing of vehicles from or immobilization of vehicles on private property, or rates for removal and storage of wrecked or disabled vehicles from an accident scene or the removal and storage of vehicles in the event the owner or operator is incapacitated, unavailable, leaves the procurement of wrecker service to the law enforcement officer at the scene, or otherwise does not consent to the removal of the vehicle.

(c) Counties must establish maximum rates which may be charged on the towing of vehicles from or immobilization of vehicles on private property, removal and storage of wrecked or disabled vehicles from an accident scene or for the removal and storage of vehicles, in the event the owner or operator is incapacitated, unavailable, leaves the procurement of wrecker service to the law enforcement officer at the scene, or otherwise does not consent to the removal of the vehicle. However, if a municipality chooses to enact an ordinance establishing the maximum fees for the towing or immobilization of

vehicles as described in paragraph (b), the county's ordinance established under s. 125.0103 shall not apply within such municipality.

(2) No law, ordinance, rule, or other measure which would have the effect of imposing controls on rents shall be adopted or maintained in effect except as provided herein and unless it is found and determined, as hereinafter provided, that such controls are necessary and proper to eliminate an existing housing emergency which is so grave as to constitute a serious menace to the general public.

(3) Any law, ordinance, rule, or other measure which has the effect of imposing controls on rents shall terminate and expire within 1 year and shall not be extended or renewed except by the adoption of a new measure meeting all the requirements of this section.

(4) Notwithstanding any other provisions of this section, no controls shall be imposed on rents for any accommodation used or offered for residential purposes as a seasonal or tourist unit, as a second housing unit, or on rents for dwelling units located in luxury apartment buildings. For the purposes of this section, a luxury apartment building is one wherein on January 1, 1977, the aggregate rent due on a monthly basis from all dwelling units as stated in leases or rent lists existing on that date divided by the number of dwelling units exceeds \$250.

(5) No municipality, county, or other entity of local government shall adopt or maintain in effect any law, ordinance, rule, or other measure which would have the effect of imposing controls on rents unless:

(a) Such measure is duly adopted by the governing body of such entity of local government, after notice and public hearing, in accordance with all applicable provisions of the Florida and United States Constitutions, the charter or charters governing such entity of local government, this section, and any other applicable laws.

(b) Such governing body makes and recites in such measure its findings establishing the existence in fact of a housing emergency so grave as to constitute a serious menace to the general public and that such controls are necessary and proper to eliminate such grave housing emergency.

(c) Such measure is approved by the voters in such municipality, county, or other entity of local government.

(6) In any court action brought to challenge the validity of rent control imposed pursuant to the provisions of this section, the evidentiary effect of any findings or recitations required by subsection (5) shall be limited to imposing upon any party challenging the validity of such measure the burden of going forward with the evidence, and the burden of proof (that is, the risk of nonpersuasion) shall rest upon any party seeking to have the measure upheld.

(7) Notwithstanding any other provisions of this section, municipalities, counties, or other entity of local government may adopt and maintain in effect any law, ordinance, rule, or other measure which is adopted for the

purposes of increasing the supply of affordable housing using land use mechanisms such as inclusionary housing ordinances.

Section 35. Paragraph (b) of subsection (1) of section 336.025, F.S., is amended to read:

336.025 County transportation system; levy of local option fuel tax on motor fuel and diesel fuel.—

(1)

(b) In addition to other taxes allowed by law, there may be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent, 4-cent, or 5-cent local option fuel tax upon every gallon of motor fuel sold in a county and taxed under the provisions of part I of chapter 206. The tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body of the county or by referendum.

1. The tax shall be levied before July 1, to be effective January 1 of the following year. However, levies of the tax which were in effect on July 1, 1996, and which expire on August 31 of any year may be reimposed effective September 1 of the year of expiration.

2. The county may, prior to levy of the tax, establish by interlocal agreement with one or more municipalities located therein, representing a majority of the population of the incorporated area within the county, a distribution formula for dividing the entire proceeds of the tax among county government and all eligible municipalities within the county. If no interlocal agreement is adopted before the effective date of the tax, tax revenues shall be distributed pursuant to the provisions of subsection (4). If no interlocal agreement exists, a new interlocal agreement may be established prior to June 1 of any year pursuant to this subparagraph. However, any interlocal agreement agreed to under this subparagraph after the initial levy of the tax or change in the tax rate authorized in this section shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by taxes authorized by this paragraph, and the amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.

3. County and municipal governments shall utilize moneys received pursuant to this paragraph only for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan. For purposes of this paragraph, expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads ~~when undertaken in part to relieve or mitigate existing or potential adverse environmental impacts,~~ shall be deemed to increase capacity and such projects shall be included in the capital improvements element of an adopted comprehensive plan. Expenditures for purposes of this paragraph shall not include routine maintenance of roads.

Section 36. Section 446.609, Florida Statutes, is amended to read:

446.609 Jobs for Florida's Graduates Act.—

(1) SHORT TITLE.—This section may be cited as the “Jobs for Florida's Graduates Act.”

(2) DEFINITIONS.—For the purposes of this section:

(a) “Board” means the board of directors of the Florida Endowment Foundation for Florida's Graduates.

(b) “Department” means the Department of Education.

(c) “Endowment fund” means an account established within the Florida Endowment Foundation for Florida's Graduates to provide a continuing and growing source of revenue for school-to-work transition efforts.

(d) “Foundation” means the Florida Endowment Foundation for Florida's Graduates.

(e) “Operating account” means an account established under paragraph ~~(7)~~(8)(h) to carry out the purposes of this section.

(3) LEGISLATIVE INTENT.—The Legislature recognizes that it is in the best interest of the citizens of this state that the state have a well-educated and skilled workforce to be competitive in a changing economy. It is the intent of the Legislature to meet the challenge of ensuring a skilled workforce by creating a formal program to facilitate the important school-to-work transition and to provide additional funding to achieve this goal. Accordingly, the Legislature finds and declares that:

(a) The purpose of this section is to broaden the participation and funding potential for further significant support for Florida students who are approaching the transition from school to work.

(b) It is appropriate to encourage individual and corporate support and involvement, as well as state support and involvement, to promote employment opportunities for Florida's students.

(4) PROGRAM.—There is hereby created, ~~for an initial 5-year period,~~ a school-to-work program to be known as Jobs for Florida's Graduates which shall, ~~during the initial 5-year phase set forth in this section and~~ except as otherwise provided by law or by rule of the Department of Education, be operated in accordance with the process and outcome standards of Jobs for America's Graduates, Inc. To that end, the board shall enter into a sponsoring agreement with Jobs for America's Graduates, Inc., to carry out the Jobs for America's Graduates model within the state.

(a) ~~During the first year of operation, the Jobs for Florida's Graduates Program shall be operated in not less than 25 nor more than 50 high schools in the state to be chosen by the board.~~ The goal of the program shall be to have a minimum of 300 high schools participating in the program ~~by the end of the 2001-2002 school year.~~

(b) The schools chosen by the board to participate in the program must represent a demographically balanced sample population, include both urban and rural schools, and be comprised of schools, including charter schools, in all geographic areas of the state. Each school selected to participate shall enter into a formal written agreement with the board which, at a minimum, details the responsibilities of each party and the process and outcome goals of the ~~initial 5-year~~ Jobs for Florida's Graduates Program.

(c) Students shall be selected and approved for participation in the program by the educational institutions in which they are enrolled, and such selection and approval shall be based on their being classified as 12th grade at-risk students pursuant to the Jobs for America's Graduates model.

~~(5) REVENUE FOR THE ENDOWMENT FUND.—~~

~~(a) An endowment fund is created as a long-term, stable, growing source of revenue to be administered by the foundation in accordance with rules promulgated by the department.~~

~~(b) The principal of the endowment fund shall consist of legislative appropriations that are made to the endowment fund and bequests, gifts, grants, and donations as may be solicited from public or private sources by the foundation.~~

~~(c) The State Board of Administration shall invest and reinvest moneys of the endowment fund principal in accordance with the provisions of ss. 215.44-215.53. Interest and investment income earned on the endowment fund principal shall be annually transmitted to the foundation, based upon a fiscal year which runs from July 1 through June 30, and shall be deposited in the foundation's operating account for distribution as provided in this section.~~

~~(5)(6) THE FLORIDA ENDOWMENT FOUNDATION FOR FLORIDA'S GRADUATES.—~~

~~(a) The Florida Endowment Foundation for Florida's Graduates is created as a direct support organization of the Department of Education to encourage public and private support to enhance school-to-work transition. As a direct support organization, the foundation shall operate under contract with the department and shall be:~~

1. A Florida corporation not for profit which is incorporated under the provisions of chapter 617 and approved by the Department of State.

2. Organized and operated exclusively to do the following: raise funds; submit requests and receive grants from the Federal Government, the state, private foundations, and individuals; receive, hold, and administer property; and make expenditures to or for the benefit of school-to-work transition programs approved by the board of directors of the foundation.

~~(b) As a direct support organization,~~ The foundation shall:

1. Develop articles of incorporation.

2. Create a board of directors appointed by the Commissioner of Education.

3. Perform an annual financial and performance review to determine if the foundation is operating in a manner consistent with the goals of the Legislature in providing assistance for school-to-work transitions.

4. Provide a mechanism for the reversion to the state of moneys in the foundation and in any other funds and accounts held in trust by the foundation if the foundation is dissolved.

~~(6)(7)~~ BOARD OF DIRECTORS.—The foundation shall be administered by a board of directors, as follows:

(a) The board shall consist of at least 15 members a majority of which shall. ~~At least 9 of the 15 members must be from the private sector, and the remaining members may be from the public sector. Among the public sector members, representation shall come from secondary education, vocational education, and job-training programs such as Job Education Partnership.~~ The chair shall ~~may be from either the private sector or the public sector.~~

(b) All members shall have an interest in school-to-work transition and, insofar as is practicable, shall:

1. Have skills in foundation work or other fundraising activities, financial consulting, or investment banking or other related experience; or

2. Have experience in policymaking or senior management level positions or have distinguished themselves in the fields of education, business, or industry.

(c) Initially, the chair and all board members shall be appointed by the Commissioner of Education. Effective July 1, 2001, all reappointments shall be made by a membership committee comprised of current board members.

1. The chair shall be appointed for a term of 2 years and may be reappointed. However, no chair may serve more than 6 consecutive years.

2. Board members shall serve for 3-year terms or until resignation or removal for cause, except that members appointed to serve initial terms shall be appointed for staggered terms of 1, 2, and 3 years, respectively.

(d) In the event of a vacancy on the board caused by an occurrence other than the expiration of a term, a new member shall be appointed.

(e) Each member is accountable to the Commissioner of Education for the proper performance of the duties of office. The commissioner may remove any member from office for malfeasance, misfeasance, neglect of duty, incompetence, or permanent inability to perform official duties or for pleading nolo contendere to, or being found guilty of, a crime.

~~(7)(8)~~ ORGANIZATION, POWERS, AND DUTIES.—Within the limits prescribed in this section or by rule of the department:

(a) Upon appointment, the board shall meet and organize. Thereafter, the board shall hold such meetings as are necessary to implement the provisions of this section and shall conduct its business in accordance with rules promulgated by the department.

(b) The board may solicit and receive bequests, gifts, grants, donations, goods, and services. When gifts are restricted as to purpose, they may be used only for the purpose or purposes stated by the donor.

(c) The board may enter into contracts with the Federal Government, state or local agencies, private entities, or individuals to carry out the purposes of this section.

(d) The board may identify, initiate, and fund Jobs for Florida's Graduates programs to carry out the purposes of this section.

(e) The board may make gifts or grants:

1. To the state, or any political subdivision thereof, or any public agency of state or local government.

2. To a corporation, trust, association, or foundation organized and operated exclusively for charitable, educational, or scientific purposes.

3. To the department for purposes of program recognition and marketing, public relations and education, professional development, and technical assistance and workshops for grant applicants and recipients and the business community.

(f) The board may advertise and solicit applications for funding and shall evaluate applications and program proposals submitted thereto.

(g) The board shall monitor, review, and annually evaluate funded programs to determine whether funding should be continued, terminated, reduced, or increased.

(h) The board shall establish an operating account for the deposit of funds to be used in carrying out the purposes of this section.

(i) The board shall operate the Jobs for Florida's Graduates Program in such a way, and shall recommend to the Department of Education the adoption of such rules as may be necessary, to ensure that the following outcome goals are met:

1. In year 1:

a. The statewide graduation rates, or GED test completion rates, of participants in the Jobs for Florida's Graduates Program shall be at least 82 percent by June 30 ~~March 31~~ of the year following the end of the academic year in which the participants' respective high school classes graduated.

b. By June 30 ~~March 31~~ of the year following the end of the academic year in which the participants' respective high school classes graduated, 70 to 75 percent of graduated working participants in the Jobs for Florida's Graduates Program shall be employed full time ~~a minimum of 40 hours per week~~

in the civilian sector or the military or enrolled in postsecondary training education, or any combination of these that together are equivalent to full time 40 hours per week.

c. By ~~June 30~~ March 31 of the year following the end of the academic year in which the participants' respective high school classes graduated, the average wage of graduated participants in the Jobs for Florida's Graduates Program who are working shall be at or above the national average wage for all participants in programs affiliated with Jobs for America's Graduates, Inc.

2. In year 2:

a. The statewide graduation rates, or GED test completion rates, of participants in the Jobs for Florida's Graduates Program shall be at least 85 percent by ~~June 30~~ March 31 of the year following the end of the academic year in which the participants' respective high school classes graduated.

b. By ~~June 30~~ March 31 of the year following the end of the academic year in which the participants' respective high school classes graduated, 75 to 78 percent of graduated working participants in the Jobs for Florida's Graduates Program shall be employed full time ~~a minimum of 40 hours per week~~ in the civilian sector or the military or enrolled in postsecondary training education, or any combination of these that together are equivalent to full time 40 hours per week.

c. By ~~June 30~~ March 31 of the year following the end of the academic year in which the participants' respective high school classes graduated, the average wage of graduated participants in the Jobs for Florida's Graduates Program who are working shall be at or above the national average wage for all participants in programs affiliated with Jobs for America's Graduates, Inc.

3. In years 3 through 5:

a. The statewide graduation rates, or GED test completion rates, of participants in the Jobs for Florida's Graduates Program shall be at least 90 percent by ~~June 30~~ March 31 of the year following the end of the academic year in which the participants' respective high school classes graduated.

b. By ~~June 30~~ March 31 of the year following the end of the academic year in which the participants' respective high school classes graduated, 80 percent of graduated working participants in the Jobs for Florida's Graduates Program shall be employed full time ~~a minimum of 40 hours per week~~ in the civilian sector or the military or enrolled in postsecondary training education, or any combination of these that together are equivalent to full time 40 hours per week.

c. By ~~June 30~~ March 31 of the year following the end of the academic year in which the participants' respective high school classes graduated, the average wage of graduated participants in the Jobs for Florida's Graduates Program who are working shall be at or above the national average wage for all participants in programs affiliated with Jobs for America's Graduates, Inc.

(j) The board may take such additional actions, including independently organizing and conducting hiring practices, as are deemed necessary and appropriate to administer the provisions of this section. To the maximum extent possible, the board shall hire Jobs for Florida's Graduates Program staff who operate in selected schools to fill necessary staff positions and shall provide for salary, benefits, discipline, evaluation, or discharge according to a contractual agreement. These positions shall not be state employee positions.

~~(9) DISTRIBUTION OF EARNINGS ON ENDOWMENT FUND PRINCIPAL.—The board shall use the moneys in the operating account, by whatever means, to provide for:~~

~~(a) Planning, research, and policy development for issues related to school-to-work transition and publications and dissemination of such information as may serve the objectives of this section.~~

~~(b) Promotion of initiatives for school-to-work transition.~~

~~(c) Funding of programs which engage in, contract for, foster, finance, or aid in job training and counseling for school-to-work transition research, education, or demonstration, or other related activities.~~

~~(d) Funding of programs which engage in, contract for, foster, finance, or aid in activities designed to advance better public understanding and appreciation of the school-to-work transition.~~

~~(10) STARTUP FUNDING.—Notwithstanding any provision of this section to the contrary, in order to provide for first year startup funds, 50 percent of the money allocated during the 12-month period beginning July 1, 1998, shall not be available for investment by the State Board of Administration, but shall be transmitted quarterly to the foundation board and shall be available to the foundation for the purposes set forth in this section.~~

~~(8)(14) ACCREDITATION.—During the initial 5-year period, The board shall request and contract with the national accreditation process of Jobs for America's Graduates, Inc., to ensure the viability and efficacy of the individual school-based Jobs for Florida's Graduates programs in the state.~~

~~(9)(12) ANNUAL AUDIT.—The board shall cause an annual audit of the foundation's financial accounts to be conducted by an independent certified public accountant in accordance with rules adopted by the department. The annual audit report shall be submitted to the Auditor General and the department for review. The Auditor General and the department may require and receive from the foundation, or from its independent auditor, any relevant detail or supplemental data.~~

~~(10)(43) ASSESSMENT OF PROGRAM RESULTS.—The success of the Jobs for Florida's Graduates Program shall be assessed as follows:~~

~~(a) No later than November 1 of each year of the Jobs for Florida's Graduates Program, Jobs for America's Graduates, Inc., shall conduct and deliver to the Office of Program Policy Analysis and Government Accountability a full review and report of the program's activities. The Office of~~

Program Policy Analysis and Government Accountability shall audit and review the report and deliver the report, along with its analysis and any recommendations for expansion, curtailment, modification, or continuation, to the board not later than December 31 of the same year.

(b) Beginning in the first year of the Jobs for Florida's Graduates Program, the Division of Economic and Demographic Research of the Joint Legislative Management Committee shall undertake, during the initial phase, an ongoing longitudinal study of participants to determine the overall efficacy of the program. The division shall transmit its findings each year to the Office of Program Policy Analysis and Government Accountability for inclusion in the report provided for in paragraph (a).

~~(11)(14)~~ ANNUAL REPORT.—The board shall issue a report to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the Commissioner of Education by March 1, 2000, and each year thereafter, summarizing ~~the performance of the endowment fund for the previous fiscal year and~~ the foundation's fundraising activities and performance and detailing those activities and programs supported by the earnings ~~on the endowment principal or~~ by bequests, gifts, grants, donations, and other valued goods and services received.

~~(12)(15)~~ RULES.—The department shall adopt promulgate rules to implement for the implementation of this section.

Section 37. The State Board of Administration shall transfer all principal and interest in the endowment fund, as defined in s. 446.609, Florida Statutes, to the Board of Directors of the Florida Endowment Foundation for Florida's Graduates to be used for the Jobs for Florida's Graduates Program as provided by law.

Section 38. Section 3 of chapter 98-218, Laws of Florida, is repealed.

Section 39. The Florida Department of Citrus or its successor may collect dues, contributions, or any other financial payment upon request by, and on behalf of, any not-for-profit corporation and its related not-for-profit corporations. Such not-for-profit corporation must be engaged, to the exclusion of agricultural commodities other than citrus, in market news and grower education solely for citrus growers, and must have at least 5,000 members who are engaged in growing citrus in this state for commercial sale.

Section 40. Paragraph (a) of subsection (6) of section 163.3177, Florida Statutes, is amended to read:

163.3177 Required and optional elements of comprehensive plan; studies and surveys.—

(6) In addition to the requirements of subsections (1)-(5), the comprehensive plan shall include the following elements:

(a) A future land use plan element designating proposed future general distribution, location, and extent of the uses of land for residential uses, commercial uses, industry, agriculture, recreation, conservation, education,

public buildings and grounds, other public facilities, and other categories of the public and private uses of land. The future land use plan shall include standards to be followed in the control and distribution of population densities and building and structure intensities. The proposed distribution, location, and extent of the various categories of land use shall be shown on a land use map or map series which shall be supplemented by goals, policies, and measurable objectives. Each land use category shall be defined in terms of the types of uses included and specific standards for the density or intensity of use. The future land use plan shall be based upon surveys, studies, and data regarding the area, including the amount of land required to accommodate anticipated growth; the projected population of the area; the character of undeveloped land; the availability of public services; the need for redevelopment, including the renewal of blighted areas and the elimination of nonconforming uses which are inconsistent with the character of the community; and, in rural communities, the need for job creation, capital investment, and economic development that will strengthen and diversify the community's economy. The future land use plan may designate areas for future planned development use involving combinations of types of uses for which special regulations may be necessary to ensure development in accord with the principles and standards of the comprehensive plan and this act. In addition, for rural communities, the amount of land designated for future planned industrial use shall be based upon surveys and studies that reflect the need for job creation, capital investment, and the necessity to strengthen and diversify the local economies, and shall not be limited solely by the projected population of the rural community. The future land use plan of a county may also designate areas for possible future municipal incorporation. The land use maps or map series shall generally identify and depict historic district boundaries and shall designate historically significant properties meriting protection. The future land use element must clearly identify the land use categories in which public schools are an allowable use. When delineating the land use categories in which public schools are an allowable use, a local government shall include in the categories sufficient land proximate to residential development to meet the projected needs for schools in coordination with public school boards and may establish differing criteria for schools of different type or size. Each local government shall include lands contiguous to existing school sites, to the maximum extent possible, within the land use categories in which public schools are an allowable use. All comprehensive plans must comply with the school siting requirements of this paragraph no later than October 1, 1999. The failure by a local government to comply with these school siting requirements by October 1, 1999, will result in the prohibition of the local government's ability to amend the local comprehensive plan, except for plan amendments described in s. 163.3187(1)(b), until the school siting requirements are met. An amendment proposed by a local government for purposes of identifying the land use categories in which public schools are an allowable use is exempt from the limitation on the frequency of plan amendments contained in s. 163.3187. The future land use element shall include criteria which encourage the location of schools proximate to urban residential areas to the extent possible and shall require that the local government seek to collocate public facilities, such as parks, libraries, and community centers, with schools to the extent possible. For schools serving predominantly rural counties, defined as a county with a population of 100,000 or fewer, an agricultural land

use category shall be eligible for the location of public school facilities if the local comprehensive plan contains school siting criteria and the location is consistent with such criteria.

Section 41. Paragraph (a) of subsection (3) of section 288.095, Florida Statutes, is amended to read:

288.095 Economic Development Trust Fund.—

(3)(a) The Office of Tourism, Trade, and Economic Development may approve applications for certification pursuant to ss. 288.1045(3) and 288.106. However, the total state share of tax refund payments scheduled in all active certifications for fiscal year 2000-2001 ~~shall not exceed \$24 million. The state share of tax refund payments scheduled in all active certifications for fiscal year 2001-2002 may and each subsequent year shall not exceed \$30 million. The total for each subsequent fiscal year may not exceed \$35 million.~~

Section 42. The sum of \$1,000,000 is appropriated from nonrecurring General Revenue funds for Fiscal Year 2001-2002, to the Executive Office of the Governor, Office of Tourism, Trade and Economic Development to contract with Enterprise Florida, Inc., to promote the growth of employment in the Information Technology Industry and expended as follows: There shall be paid an incentive payment to a qualifying corporation in an amount equal to the product of \$3,000 and the total number of full-time Florida employees in the employ of the qualifying corporation as of December 31, 2001. Incentive payments shall be made to qualifying corporations submitting applications after February 15, 2002 until \$1,000,000 appropriated for this purpose is depleted, in the order in which applications from qualifying corporations are received by Enterprise Florida, Inc. The amount of the incentive payment made to an individual corporation cannot exceed the gross compensation of all new full-time Florida employees hired between January 1, 2001 and December 31, 2001. For these purposes “qualifying corporation” means an Information Technology Industry corporation (1) whose percentage increase in full-time Florida employees equals or exceeds ten percent or whose new full-time Florida employees is at least 50 and (2) the average gross compensation of all its full-time Florida employees for calendar year 2001 exceeds \$60,000. A corporation is an “Information Technology Industry” corporation if it derives more than 50% of its revenues during calendar year 2001 from (1) designing, developing, manufacturing, processing, or producing computer software, including but not limited to operating systems, software applications, internet enablement software, business information systems software, and enterprise resource planning software, or (2) the sale to end users of voice or data services delivered over a broadband facility capable of transmission in speeds in excess of 128kbps. “New full-time Florida employees” means the number of full-time Florida employees as of December 31, 2001 less the number of full-time Florida employees as of December 31, 2000. “Full-time Florida employee” means an employee who performs duties for an average of 36 hours or more per week and is reported on the corporation’s Florida Unemployment Compensation Report, Form UCT-6. “New employee” means an employee hired or relocated to Florida on or after January 1, 2001 and during calendar year 2001. An

individual employed in Florida by a member of the same affiliated group of corporations at any time during the 12 months preceding the date of hire or relocation by the qualifying corporation shall not be counted as a new employee. "Gross compensation" means all amounts reported in Box 5 of the employee's Federal Form W-2, Wages and Tax Statement. Average gross compensation shall mean total gross compensation for all full-time Florida employees for calendar year 2001 divided by the number of full-time Florida employees as of December 31, 2001. A qualifying corporation shall include with its application for incentive payments documentation reflecting compliance with the foregoing job growth and compensation requirements. Such documentation may include W-2 forms, state unemployment compensation tax returns or other supporting schedules. The funds subject to this proviso shall be subject to the provisions of s. 216.301(1)(a).

[Section 42, ch. 2001-201, was vetoed by the Governor.]

Section 43. There is appropriated from nonrecurring general revenue a refund of sales taxes paid in fiscal year 2001-2002 to any facility, school, or business that is certified under Part 142 of Federal Aviation Regulations and trains aircraft pilots and flight crews for approval, certification, or regulation by the Federal Aviation Administration, or a comparable foreign national government regulatory agency. Total refunds to all such facilities, school, or businesses shall not exceed \$500,000.

[Section 43, ch. 2001-201, was vetoed by the Governor.]

Section 44. The sum of \$650,000 is appropriated to the Florida Commercial Space Financing Corporation from the General Revenue Fund for fiscal year 2001-2002, and the sum of \$650,000 is appropriated to the Spaceport Florida Authority from the General Revenue Fund for fiscal year 2001-2002. The funds distributed to the Florida Commercial Space Financing Corporation pursuant to this section shall be used solely for funding aerospace infrastructure as defined in this sub-subparagraph. These funds distributed to the Spaceport Florida Authority shall be used solely for aerospace infrastructure funding purposes based on recommendations made to the authority by the director of the Office of Tourism, Trade, and Economic Development. For purposes of this sub-subparagraph, "aerospace infrastructure" means land, buildings and other improvements, fixtures, machinery, equipment, instruments, and software that will improve the state's capability to support, expand, or attract the launch, construction, processing, refurbishment, or manufacturing of rockets, missiles, capsules, spacecraft, satellites, satellite control facilities, ground support equipment and related tangible personal property, launch vehicles, modules, space stations or components destined for space station operation, and space flight research and development facilities, instruments, and equipment, together with any engineering, permitting, and other expenses directly related to such land, buildings, improvements, fixtures, machinery, equipment, instruments, or software. The funds distributed to the Florida Commercial Space Financing Corporation shall be used solely for funding aerospace infrastructure as defined in this sub-subparagraph. The funds distributed to the Spaceport Florida Authority pursuant to this section shall be used solely for aerospace infrastructure funding purposes based on recommendations made to the authority by

the director of the Office of Tourism, Trade, and Economic Development. Proposals for aerospace infrastructure funding through the authority shall be submitted to the Space Industry Committee created pursuant to s. 331.367, or any successor organization, and the committee shall, at least once each quarter, submit a written report to the director of the Office of Tourism, Trade, and Economic Development delineating the committee's recommendation for prioritizing those proposals that it has reviewed. The director of the Office of Tourism, Trade, and Economic Development shall take into consideration the prioritization reports of the Space Industry Committee. For purposes of this sub-subparagraph, "aerospace infrastructure" means land, buildings and other improvements, fixtures, machinery, equipment, instruments, and software that will improve the state's capability to support, expand, or attract the launch, construction, processing, refurbishment, or manufacturing of rockets, missiles, capsules, spacecraft, satellites, satellite control facilities, ground support equipment and related tangible personal property, launch vehicles, modules, space stations or components destined for space station operation, and space flight research and development facilities, instruments, and equipment, together with any engineering, permitting, and other expenses directly related to such land, buildings, improvements, fixtures, machinery, equipment, instruments, or software.

Section 45. Except as otherwise expressly provided in this act, this act shall take effect July 1, 2001.

Became a law without the Governor's approval June 10, 2001.

Filed in Office Secretary of State June 9, 2001.