

CHAPTER 2001-60

House Bill No. 659

An act relating to the Florida Statutes; amending ss. 11.513, 17.26, 20.12, 20.315, 20.3315, 20.50, 24.113, 39.0015, 39.202, 39.3065, 55.209, 101.545, 110.112, 121.021, 121.051, 125.0108, 163.065, 163.2517, 163.345, 163.458, 166.231, 171.093, 186.504, 192.001, and 212.08, F.S.; renumbering s. 20.171(5)(c), F.S.; reenacting ss. 20.316(4)(f), 162.04(5), and 212.055(2)(c), F.S.; and repealing ss. 20.331(6)(d), 121.091(9)(b)11., 122.20(2), 163.2520(3), and 210.20(2)(b), F.S., pursuant to s. 11.242, F.S.; deleting provisions which have expired, have become obsolete, have had their effect, have served their purpose, or have been impliedly repealed or superseded; replacing incorrect cross-references and citations; correcting grammatical, typographical, and like errors; removing inconsistencies, redundancies, and unnecessary repetition in the statutes; improving the clarity of the statutes and facilitating their correct interpretation; and confirming the restoration of provisions unintentionally omitted from republication in the acts of the Legislature during the amendatory process.

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

Section 1. Subsections (1) and (7) of section 11.513, Florida Statutes, are amended to read:

11.513 Program evaluation and justification review.—

(1) Each state agency shall be subject to a program evaluation and justification review by the Office of Program Policy Analysis and Government Accountability ~~in accordance with the schedule provided in s. 216.0172 or~~ as determined by the Legislative Auditing Committee. Each state agency shall offer its complete cooperation to the Office of Program Policy Analysis and Government Accountability so that such review may be accomplished.

(7) Evaluation and justification reviews may include consideration of programs provided by other agencies which are integrally related to the programs administered by the state agency or entity which is scheduled for review pursuant to ~~s. 216.0172 or~~ the schedule determined by the Legislative Auditing Committee.

Reviser's note.—Amended to conform to the repeal of s. 216.0172 by s. 61, ch. 2000-371, Laws of Florida.

Section 2. Subsections (2) and (3) of section 17.26, Florida Statutes, are amended to read:

17.26 Cancellation of state warrants not presented within 1 year; ~~3-year limitation on payment of warrants not presented for payment.~~—

(2) ~~Except as provided in paragraph (3)(a),~~ The funds represented by a warrant canceled under subsection (1) are presumed abandoned by the

payee or person entitled to the warrant and shall be reported and remitted as unclaimed property under s. 717.117, except that written notice to the apparent owner of the unclaimed property is not required before filing of the report. An action may not be commenced thereafter for recovery of funds represented by the warrant, except as provided by chapter 717. This subsection applies to all warrants issued on or after July 1, 1992.

(3) When a warrant canceled under subsection (1) represents funds that are in whole or in part derived from federal contributions and disposition of the funds under chapter 717 would cause a loss of the federal contributions, the Governor shall certify to the Comptroller that funds represented by such warrants are for that reason exempt from treatment as unclaimed property.

~~(a) Obligations represented by warrants issued before July 1, 1995, so certified are unenforceable after 3 years from the last day of the month in which the warrant was originally issued. When a payee or person entitled to a warrant subject to this subsection requests payment, the Comptroller may, within 3 years from the last day of the month in which the warrant was originally issued, upon investigation, issue a new warrant, to be paid out of the proper fund in the State Treasury, provided the payee or other person executes under oath the statement required by s. 17.13 or surrenders the canceled warrant. There is appropriated a sufficient amount for the payment of any new warrant issued to replace a canceled warrant charged against an expired appropriation or charged against a fund that is no longer operative. An action may not be commenced thereafter on the obligation.~~

~~(b) Obligations represented by warrants issued on or after July 1, 1995, so certified are unenforceable after 1 year from the last day of the month in which the warrant was originally issued. An action may not be commenced thereafter on the obligation unless authorized by the federal program from which the original warrant was funded and unless payment of the obligation is authorized to be made from the current federal funding. When a payee or person entitled to a warrant subject to this paragraph requests payment, and payment from current federal funding is authorized by the federal program from which the original warrant was funded, the Comptroller may, upon investigation, issue a new warrant to be paid out of the proper fund in the State Treasury, provided the payee or other person executes under oath the statement required by s. 17.13 or surrenders the canceled warrant.~~

Reviser's note.—Amended to delete material relating to obligations represented by warrants issued before July 1, 1995, which were unenforceable after 3 years from the last day of the month in which the warrant was originally issued. All warrants subject to these provisions should have become unenforceable by June 30, 1998.

Section 3. Paragraph (a) of subsection (4) of section 20.12, Florida Statutes, is amended to read:

20.12 Department of Banking and Finance.—There is created a Department of Banking and Finance.

(4) There is created as a subunit within the Department of Banking and Finance the Office of Financial Investigations. The Office of Financial Investigations shall:

(a) Function as a criminal justice agency within the meaning of s. 943.045(10)(e) ~~943.045(10)(d)~~; and

Reviser's note.—Amended to conform to the redesignation of s. 943.045(10)(d) as s. 943.045(10)(e) by s. 162, ch. 98-403, Laws of Florida.

Section 4. Effective January 1, 2001, paragraph (c) of subsection (5) of section 20.171, Florida Statutes, is transferred and renumbered as paragraph (j) of subsection (3) of section 20.15, Florida Statutes.

Reviser's note.—Conforms to the transfer of the Division of Blind Services from the Department of Labor and Employment Security to the Department of Education by s. 39, ch. 99-240, Laws of Florida, effective January 1, 2001.

Section 5. Paragraph (b) of subsection (7) of section 20.315, Florida Statutes, is amended to read:

20.315 Department of Corrections.—There is created a Department of Corrections.

(7) DEPARTMENTAL BUDGETS.—

(b) ~~The department shall revise its budget entity designations to conform to the budget entities designated by the Executive Office of the Governor under s. 216.0235.~~ The department, consistent with chapter 216, may transfer, as necessary, funds and positions among budget entities to realign appropriations with the revised budget entity designations. Such authorized revisions must be consistent with the intent of the approved operating budget. The department shall periodically review the appropriateness of the budget entity designations and the adequacy of its delegated authority to transfer funds between entities and submit the reviews to the Governor's Office of Planning and Budget. To fulfill this responsibility, the secretary shall have the authority to review, amend, and approve the annual budget requests of all departmental activities.

Reviser's note.—Amended to conform to the repeal of s. 216.0235 by s. 61, ch. 2000-371, Laws of Florida.

Section 6. Paragraph (f) of subsection (4) of section 20.316, Florida Statutes, is reenacted to read:

20.316 Department of Juvenile Justice.—There is created a Department of Juvenile Justice.

(4) INFORMATION SYSTEMS.—

(f) The department shall provide an annual report on the juvenile justice information system to the Criminal and Juvenile Justice Information Systems Council. The council shall review and forward the report, along with its comments, to the appropriate substantive and appropriations committees of the House of Representatives and the Senate delineating the development status of the system and other information necessary for funding policy formulation.

Reviser's note.—Amended to confirm the continued existence of the paragraph despite a repeal by s. 5, ch. 2000-158, Laws of Florida, a reviser's bill. Prior to amendment by s. 1, ch. 2000-135, Laws of Florida, the paragraph required an annual report to the Joint Information Technology Resources Committee, which no longer exists. The amendment of the paragraph by s. 1, ch. 2000-135, substituted a reference to the Criminal and Juvenile Justice Information Systems Council for the reference to the former Joint Information Technology Resources Committee and indicated an intent that the annual reports continue and go to the council.

Section 7. Paragraph (d) of subsection (6) of section 20.331, Florida Statutes, is repealed.

Reviser's note.—The cited paragraph requires submittal of a report on the development and implementation of Fish and Wildlife Conservation Commission due process provisions by December 1, 1999.

Section 8. Subsection (1) of section 20.3315, Florida Statutes, is amended to read:

20.3315 Florida Forever Program Trust Fund of the Florida Fish and Wildlife Conservation Commission.—

(1) There is created a Florida Forever Program Trust Fund within the Florida Fish and Wildlife Conservation Commission to carry out the duties of the commission under the Florida Forever Act as specified in s. 259.105(3)(g) ~~259.105(3)(f)~~. The trust fund shall receive funds pursuant to s. 259.105(3)(g) ~~259.105(3)(f)~~.

Reviser's note.—Amended to conform to the redesignation of s. 259.105(3)(f) as s. 259.105(3)(g) by s. 11, ch. 2000-170, Laws of Florida.

Section 9. Subsection (4) of section 20.50, Florida Statutes, is amended to read:

20.50 Agency for Workforce Innovation.—There is created the Agency for Workforce Innovation within the Department of Management Services. The agency shall be a separate budget entity, and the director of the agency shall be the agency head for all purposes. The agency shall not be subject to control, supervision, or direction by the Department of Management Services in any manner, including, but not limited to, personnel, purchasing, transactions involving real or personal property, and budgetary matters.

(4) The Agency for Workforce Innovation shall provide or contract for training for employees of administrative entities and case managers of any contracted providers to ensure they have the necessary competencies and skills to provide adequate administrative oversight and delivery of the full array of client services pursuant to s. 445.004(5)(b) ~~445.006(5)(f)~~. Training requirements include, but are not limited to:

(a) Minimum skills, knowledge, and abilities required for each classification of program personnel utilized in the regional workforce boards' service delivery plans.

(b) Minimum requirements for development of a regional workforce board supported personnel training plan to include preservice and inservice components.

(c) Specifications or criteria under which any regional workforce board may award bonus points or otherwise give preference to competitive service provider applications that provide minimum criteria for assuring competent case management, including, but not limited to, maximum caseload per case manager, current staff turnover rate, minimum educational or work experience requirements, and a differentiated compensation plan based on the competency levels of personnel.

(d) Minimum skills, knowledge, and abilities required for contract management, including budgeting, expenditure, and performance information related to service delivery and financial administration, monitoring, quality assurance and improvement, and standards of conduct for employees of regional workforce boards and administrative entities specifically related to carrying out contracting responsibilities.

Reviser's note.—Amended to improve clarity and facilitate correct interpretation. Section 445.006(5)(f) does not exist; s. 445.004(5)(b) lists client services to be provided in welfare transition programs.

Section 10. Subsection (1) of section 24.113, Florida Statutes, is amended to read:

24.113 Minority participation.—

(1) It is the intent of the Legislature that the department encourage participation by minority business enterprises as defined in s. 288.703. Accordingly, 15 percent of the retailers shall be minority business enterprises as defined in s. 288.703(2); however, no more than 35 percent of such retailers shall be owned by the same type of minority person, as defined in s. 288.703(3). The department is encouraged to meet the minority business enterprise procurement goals set forth in s. ~~287.0945~~ 287.09451 in the procurement of commodities, contractual services, construction, and architectural and engineering services. This section shall not preclude or prohibit a minority person from competing for any other retailing or vending agreement awarded by the department.

Reviser's note.—Amended to conform to the repeal of s. 287.0945 by s. 27, ch. 96-320, Laws of Florida, and the creation of s. 287.09451, which relates to the same subject matter, by s. 28, ch. 96-320.

Section 11. Paragraph (a) of subsection (5) of section 39.0015, Florida Statutes, is amended to read:

39.0015 Child abuse prevention training in the district school system.—

(5) PREVENTION TRAINING CENTERS; FUNCTIONS; SELECTION PROCESS; MONITORING AND EVALUATION.—

(a) Each training center shall perform the following functions:

1. Act as a clearinghouse to provide information on prevention curricula which meet the requirements of this section and the requirements of ss. 39.001, and 231.17, ~~and 236.0811~~.

2. Assist the local school district in selecting a prevention program model which meets the needs of the local community.

3. At the request of the local school district, design and administer training sessions to develop or expand local primary prevention and training programs.

4. Provide assistance to local school districts, including, but not limited to, all of the following: administration, management, program development, multicultural staffing, and community education, in order to better meet the requirements of this section and of ss. 39.001, and 231.17, ~~and 236.0811~~.

5. At the request of the department or the local school district, provide ongoing program development and training to achieve all of the following:

a. Meet the special needs of children, including, but not limited to, the needs of disabled and high-risk children.

b. Conduct an outreach program to inform the surrounding communities of the existence of primary prevention and training programs and of funds to conduct such programs.

6. Serve as a resource to the Department of Children and Family Services and its districts.

Reviser's note.—Amended to conform to the repeal of s. 236.0811 by s. 62, ch. 2000-301, Laws of Florida.

Section 12. Subsection (5) of section 39.202, Florida Statutes, is amended to read:

39.202 Confidentiality of reports and records in cases of child abuse or neglect.—

(5) All records and reports of the child protection team of the Department of Health are confidential and exempt from the provisions of ss. 119.07(1) and ~~456.057~~ ~~455.667~~, and shall not be disclosed, except, upon request, to the state attorney, law enforcement, the department, and necessary professionals, in furtherance of the treatment or additional evaluative needs of the child, by order of the court, or to health plan payors, limited to that information used for insurance reimbursement purposes.

Reviser's note.—Amended to conform to the redesignation of s. 455.667 as s. 456.057 by s. 79, ch. 2000-160, Laws of Florida.

Section 13. Paragraph (c) of subsection (3) of section 39.3065, Florida Statutes, is amended to read:

39.3065 Sheriffs of certain counties to provide child protective investigative services; procedures; funding.—

(3)

(c) Funds for providing child protective investigations must be identified in the annual appropriation made to the Department of Children and Family Services, which shall award grants for the full amount identified to the respective sheriffs' offices. Notwithstanding the provisions of ss. ~~216.181(16)(b)~~ ~~216.181(15)(b)~~ and 216.351, the Department of Children and Family Services may advance payments to the sheriffs for child protective investigations. Funds for the child protective investigations may not be integrated into the sheriffs' regular budgets. Budgetary data and other data relating to the performance of child protective investigations must be maintained separately from all other records of the sheriffs' offices and reported to the Department of Children and Family Services as specified in the grant agreement.

Reviser's note.—Amended to conform to the redesignation of s. 216.181(15)(b) as s. 216.181(16)(b) by s. 23, ch. 2000-371, Laws of Florida.

Section 14. Subsection (1) of section 55.209, Florida Statutes, is amended to read:

55.209 Department of State; processing fees, responsibilities.—

(1) Except for liens, assessments, or judgments filed electronically by a state agency or a political subdivision of the state, as provided in s. ~~55.202(5)~~ ~~55.202(6)~~, the Department of State shall collect the following nonrefundable processing fees for all documents filed or recorded in accordance with ss. 55.201-55.209:

(a) For any judgment lien certificate or other documents permitted to be filed, \$20.

(b) For the certification of any recorded document, \$10.

(c) For copies of judgment lien documents which are produced by the Department of State, \$1 per page or part thereof. However, no charge may be collected for copies provided in an on-line electronic format via the Internet.

(d) For indexing a judgment lien by multiple judgment debtor names, \$5 per additional name.

(e) For each additional facing page attached to a judgment lien certificate or document permitted to be filed or recorded, \$5.

Reviser's note.—Amended to correct an apparent error and facilitate correct interpretation. Section 55.202 does not have a subsection (6); s. 55.202(5) relates to liens, assessments, or judgments administered by or secured on behalf of a state agency or political subdivision of the state.

Section 15. Section 101.545, Florida Statutes, is amended to read:

101.545 Retention and destruction of certain election materials.—All ballots, forms, and other election materials shall be retained in the custody

of the supervisor of elections in accordance with the schedule approved by the Division of Library and Information Services ~~Division of Archives and History~~ of the Department of State. All unused ballots, forms, and other election materials may, with the approval of the Department of State, be destroyed by the supervisor after the election for which such ballots, forms, or other election materials were to be used.

Reviser's note.—Amended to conform to the transfer of duties relating to records management to the Division of Library and Information Services by s. 4, ch. 86-163, Laws of Florida.

Section 16. Subsection (5) of section 110.112, Florida Statutes, is amended to read:

110.112 Affirmative action; equal employment opportunity.—

(5) Any individual claiming to be aggrieved by an unlawful employment practice may file a complaint with the Florida Commission on Human Relations as provided by s. 760.11 ~~760.10(10)~~.

Reviser's note.—Amended to conform to the repeal of former s. 760.10(10) by s. 7, ch. 92-177, Laws of Florida, and the enactment of s. 760.11, which relates to similar subject matter, by s. 8, ch. 92-177.

Section 17. Paragraph (a) of subsection (52) and paragraph (a) of subsection (53) of section 121.021, Florida Statutes, are amended to read:

121.021 Definitions.—The following words and phrases as used in this chapter have the respective meanings set forth unless a different meaning is plainly required by the context:

(52) "Regularly established position" is defined as follows:

(a) In a state agency, the term means a position which is authorized and established pursuant to law and is compensated from a salaries appropriation pursuant to s. 216.011(1)(dd) ~~216.011(1)(z)1. and 2.~~, or an established position which is authorized pursuant to s. 216.262(1)(a) and (b) and is compensated from a salaries account as provided by rule.

(53) "Temporary position" is defined as follows:

(a) In a state agency, the term means an employment position which is compensated from an other personal services (OPS) account, as provided for in s. 216.011(1)(dd) ~~216.011(1)(z)~~.

Reviser's note.—Amended to conform to the redesignation of subunits within s. 216.011 by s. 1, ch. 2000-371, Laws of Florida.

Section 18. Subsection (8) of section 121.051, Florida Statutes, is amended to read:

121.051 Participation in the system.—

(8) DIVISION OF REHABILITATION AND LIQUIDATION EMPLOYEES MEMBERSHIP.—Effective July 1, 1994, the regular receivership em-

ployees of the Division of Rehabilitation and Liquidation who are assigned to established positions and are subject to established rules and regulations regarding discipline, pay, classification, and time and attendance are hereby declared to be state employees within the meaning of this chapter and shall be compulsory members in compliance with this chapter, the provisions of s. ~~216.011(1)(dd)2.~~ ~~216.011(1)(z)2.~~, notwithstanding. Employment performed before July 1, 1994, as such a receivership employee may be claimed as creditable retirement service upon payment by the employee or employer of contributions required in s. 121.081(1), as applicable for the period claimed.

Reviser's note.—Amended to conform to the redesignation of subunits within s. 216.011 by s. 1, ch. 2000-371, Laws of Florida.

Section 19. Subparagraph 11. of paragraph (b) of subsection (9) of section 121.091, Florida Statutes, is repealed.

Reviser's note.—The cited subparagraph authorizes reemployment of retirees without suspension of retirement benefits for persons who worked solely on Year 2000 date problems for computers from July 1, 1997, through December 31, 1998.

Section 20. Subsection (2) of section 122.20, Florida Statutes, is repealed.

Reviser's note.—The cited subsection, which relates to a privilege of rejection for blind vending-stand operators employed on June 15, 1953, which rejection was required to be filed within 60 days from June 15, 1953, has served its purpose.

Section 21. Paragraph (d) of subsection (2) of section 125.0108, Florida Statutes, is amended to read:

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

(2)

(d) ~~The Department of Revenue, under the applicable rules of the Career Service Commission,~~ is authorized to employ persons and incur other expenses for which funds are appropriated by the Legislature.

Reviser's note.—Amended to delete language that has served its purpose. The Career Service Commission was repealed by s. 87, ch. 86-163, Laws of Florida.

Section 22. Subsection (5) of section 162.04, Florida Statutes, is reenacted to read:

162.04 Definitions.—As used in ss. 162.01-162.13, the term:

(5) "Repeat violation" means a violation of a provision of a code or ordinance by a person who has been previously found through a code enforcement board or any other quasi-judicial or judicial process, to have violated or who has admitted violating the same provision within 5 years prior to the violation, notwithstanding the violations occur at different locations.

Reviser's note.—Section 3, ch. 99-360, Laws of Florida, purported to amend subsection (5), but failed to republish the catchline and introductory paragraph to the section. In the absence of affirmative evidence that the Legislature intended to repeal this material, it is reenacted here to confirm that the omission was not intended.

Section 23. Paragraph (b) of subsection (4) of section 163.065, Florida Statutes, is amended to read:

163.065 Miami River Improvement Act.—

(4) PLAN.—The Miami River Commission, working with the City of Miami and Miami-Dade County, shall consider the merits of the following:

(b) Development of a greenway/riverwalk and blueway, where appropriate, as authorized in s. ~~260.011~~ 260.101, to provide an attractive and safe connector system of bicycle, pedestrian, and transit routes and water taxis to link jobs, waterfront amenities, and people, and contribute to the comprehensive revitalization of the Miami River.

Reviser's note.—Amended to correct an apparent error. Section 260.101 does not exist. Section 260.011 provides the short title for the Florida Greenways and Trails Act.

Section 24. Paragraph (j) of subsection (3) of section 163.2517, Florida Statutes, is amended to read:

163.2517 Designation of urban infill and redevelopment area.—

(3) A local government seeking to designate a geographic area within its jurisdiction as an urban infill and redevelopment area shall prepare a plan that describes the infill and redevelopment objectives of the local government within the proposed area. In lieu of preparing a new plan, the local government may demonstrate that an existing plan or combination of plans associated with a community redevelopment area, Florida Main Street program, Front Porch Florida Community, sustainable community, enterprise zone, or neighborhood improvement district includes the factors listed in paragraphs (a)-(n), including a collaborative and holistic community participation process, or amend such existing plans to include these factors. The plan shall demonstrate the local government and community's commitment to comprehensively address the urban problems within the urban infill and redevelopment area and identify activities and programs to accomplish locally identified goals such as code enforcement; improved educational opportunities; reduction in crime; neighborhood revitalization and preservation; provision of infrastructure needs, including mass transit and multimodal linkages; and mixed-use planning to promote multifunctional redevelopment to improve both the residential and commercial quality of life in the area. The plan shall also:

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

1. Waiver of license and permit fees.
2. Exemption of sales made in the urban infill and redevelopment area from local option sales surtaxes imposed pursuant to s. 212.055 ~~212.054~~.
3. Waiver of delinquent local taxes or fees to promote the return of property to productive use.
4. Expedited permitting.
5. Lower transportation impact fees for development which encourages more use of public transit, pedestrian, and bicycle modes of transportation.
6. Prioritization of infrastructure spending within the urban infill and redevelopment area.
7. Local government absorption of developers' concurrency costs.

In order to be authorized to recognize the exemption from local option sales surtaxes pursuant to subparagraph 2., the owner, lessee, or lessor of the new development, expanding existing development, or redevelopment within the urban infill and redevelopment area must file an application under oath with the governing body having jurisdiction over the urban infill and redevelopment area where the business is located. The application must include the name and address of the business claiming the exclusion from collecting local option surtaxes; an address and assessment roll parcel number of the urban infill and redevelopment area for which the exemption is being sought; a description of the improvements made to accomplish the new development, expanding development, or redevelopment of the real property; a copy of the building permit application or the building permit issued for the development of the real property; a new application for a certificate of registration with the Department of Revenue with the address of the new development, expanding development, or redevelopment; and the location of the property. The local government must review and approve the application and submit the completed application and documentation along with a copy of the ordinance adopted pursuant to subsection (5) to the Department of Revenue in order for the business to become eligible to make sales exempt from local option sales surtaxes in the urban infill and redevelopment area.

Reviser's note.—Amended to improve clarity and facilitate correct interpretation. Section 212.055 provides for imposition of local option surtaxes, while s. 212.054 provides for administration of such taxes.

Section 25. Subsection (3) of section 163.2520, Florida Statutes, is repealed.

Reviser's note.—The cited subsection requires specified state agencies to report to the President of the Senate and the Speaker of the House of Representatives by January 1, 2000, regarding statutory and rule changes necessary to give urban infill and redevelopment areas identified by local governments an elevated priority in specified infrastructure programs.

Section 26. Subsection (2) of section 163.345, Florida Statutes, is amended to read:

163.345 Encouragement of private enterprise.—

(2) In giving consideration to the objectives outlined in subsection (1), the county or municipality shall consider making available the incentives provided under the Florida Enterprise Zone Act of 1994 and chapter 420.

Reviser's note.—Amended to conform to the title of the act provided in s. 290.001.

Section 27. Section 163.458, Florida Statutes, is amended to read:

163.458 Three-tiered plan.—The Department of Community Affairs is authorized to award core administrative and operating grants. Administrative and operating grants shall be used for staff salaries and administrative expenses for eligible community-based development organizations selected through a competitive three-tiered process for the purpose of housing and economic development projects. The department shall adopt by rule a set of criteria for three-tiered funding that shall ensure equitable geographic distribution of the funding throughout the state. This three-tiered plan shall include emerging, intermediate, and mature community-based development organizations recognizing the varying needs of the three tiers. Funding shall be provided for core administrative and operating grants for all levels of community-based development organizations. Priority shall be given to those organizations that demonstrate community-based productivity and high performance as evidenced by past projects developed with stakeholder input that have responded to neighborhood needs, and have current projects located in high-poverty neighborhoods, and to emerging community-based development corporations that demonstrate a positive need identified by stakeholders. Persons, equipment, supplies, and other resources funded in whole or in part by grant funds shall be utilized to further the purposes of this act, and may be utilized to further the goals and objectives of the Front Porch Florida Initiative. ~~The one-time appropriation provided in ch. 2000-351, Laws of Florida, shall be distributed by the Department of Community Affairs, to be used in a constructive manner by community-based development organizations across the state. Thereafter,~~ Each community-based development organization shall be eligible to apply for a grant of up to \$50,000 per year for a period of 5 years.

Reviser's note.—Amended to delete a reference to a one-time appropriation contained in ch. 2000-351, Laws of Florida, which was vetoed by the Governor.

Section 28. Paragraph (c) of subsection (1) of section 166.231, Florida Statutes, is amended to read:

166.231 Municipalities; public service tax.—

(1)

(c) The tax in paragraph (a) on water service may be applied outside municipal boundaries to property included in a development of regional impact approved pursuant to s. 380.06, if agreed to in writing by the development ~~development~~ of such property and the municipality prior to March 31,

2000. If a tax levied pursuant to the subsection is challenged, recovery, if any, shall be limited to moneys paid into an escrow account of the clerk of the court subsequent to such challenge.

Reviser's note.—Amended to improve clarity and facilitate correct interpretation.

Section 29. Paragraph (b) of subsection (4) of section 171.093, Florida Statutes, is amended to read:

171.093 Municipal annexation within independent special districts.—

(4)

(b) By the end of the 4-year period, or any extension mutually agreed upon by the district and the municipality, the municipality and the district shall enter into an agreement that identifies the existing district property located in the municipality or primarily serving the municipality that will be assumed by the municipality, the fair market value of such property, and the manner of transfer of such property and any associated indebtedness. If the municipality and district are unable to agree to an equitable distribution of the district's property and indebtedness, the matter shall proceed to circuit court. In equitably distributing the district's property and associated indebtedness, the taxes and other revenues paid the district by or on behalf of the residents of the annexed area shall be taken into consideration.

Reviser's note.—Amended to improve clarity and to facilitate correct interpretation.

Section 30. Subsection (6) of section 186.504, Florida Statutes, is amended to read:

186.504 Regional planning councils; creation; membership.—

(6) The existing regional planning council in each of the several comprehensive planning districts shall be designated as the regional planning council specified under subsections (1)-(5) ~~subsections (1)-(4)~~, provided the council agrees to meet the membership criteria specified therein and is a regional planning council organized under either s. 163.01 or s. 163.02 or ss. 186.501-186.515 ~~chapter 160~~.

Reviser's note.—Amended to conform to the redesignation of subsections of s. 186.504 by s. 29, ch. 93-206, Laws of Florida, and the renumbering of sections comprising chapter 160 as ss. 186.501-186.515 by the reviser incident to compiling the 1984 Supplement to the 1983 Florida Statutes.

Section 31. Section 192.001, Florida Statutes, is amended to read:

192.001 Definitions.—All definitions set out in chapters 1 and 200 that are applicable to this chapter ~~part~~ are included herein. In addition, the following definitions shall apply in the imposition of ad valorem taxes:

(1) "Ad valorem tax" means a tax based upon the assessed value of property. The term "property tax" may be used interchangeably with the term "ad valorem tax."

(2) "Assessed value of property" means an annual determination of the just or fair market value of an item or property or the value of the homestead property as limited pursuant to s. 4(c), Art. VII of the State Constitution or, if a property is assessed solely on the basis of character or use or at a specified percentage of its value, pursuant to s. 4(a) or (b), Art. VII of the State Constitution, its classified use value or fractional value.

(3) "County property appraiser" means the county officer charged with determining the value of all property within the county, with maintaining certain records connected therewith, and with determining the tax on taxable property after taxes have been levied. He or she shall also be referred to in these statutes as the "property appraiser" or "appraiser."

(4) "County tax collector" means the county officer charged with the collection of ad valorem taxes levied by the county, the school board, any special taxing districts within the county, and all municipalities within the county.

(5) "Department," unless otherwise designated, means the Department of Revenue.

(6) "Extend on the tax roll" means the arithmetic computation whereby the millage is converted to a decimal number representing one one-thousandth of a dollar and then multiplied by the taxable value of the property to determine the tax on such property.

(7) "Governing body" means any board, commission, council, or individual acting as the executive head of a unit of local government.

(8) "Homestead" means that property described in s. 6(a), Art. VII of the State Constitution.

(9) "Levy" means the imposition of a tax, stated in terms of "millage," against all appropriately located property by a governmental body authorized by law to impose ad valorem taxes.

(10) "Mill" means one one-thousandth of a United States dollar. "Millage" may apply to a single levy of taxes or to the cumulative of all levies.

(11) "Personal property," for the purposes of ad valorem taxation, shall be divided into four categories as follows:

(a) "Household goods" means wearing apparel, furniture, appliances, and other items ordinarily found in the home and used for the comfort of the owner and his or her family. Household goods are not held for commercial purposes or resale.

(b) "Intangible personal property" means money, all evidences of debt owed to the taxpayer, all evidences of ownership in a corporation or other business organization having multiple owners, and all other forms of property where value is based upon that which the property represents rather than its own intrinsic value.

(c) "Inventory" means only those chattels consisting of items commonly referred to as goods, wares, and merchandise (as well as inventory) which are held for sale or lease to customers in the ordinary course of business. Supplies and raw materials shall be considered to be inventory only to the extent that they are acquired for sale or lease to customers in the ordinary course of business or will physically become a part of merchandise intended for sale or lease to customers in the ordinary course of business. Partially finished products which when completed will be held for sale or lease to customers in the ordinary course of business shall be deemed items of inventory. All livestock shall be considered inventory. Items of inventory held for lease to customers in the ordinary course of business, rather than for sale, shall be deemed inventory only prior to the initial lease of such items. For the purposes of this section, fuels used in the production of electricity shall be considered inventory.

(d) "Tangible personal property" means all goods, chattels, and other articles of value (but does not include the vehicular items enumerated in s. 1(b), Art. VII of the State Constitution and elsewhere defined) capable of manual possession and whose chief value is intrinsic to the article itself. "Construction work in progress" consists of those items of tangible personal property commonly known as fixtures, machinery, and equipment when in the process of being installed in new or expanded improvements to real property and whose value is materially enhanced upon connection or use with a preexisting, taxable, operational system or facility. Construction work in progress shall be deemed substantially completed when connected with the preexisting, taxable, operational system or facility. Inventory and household goods are expressly excluded from this definition.

(12) "Real property" means land, buildings, fixtures, and all other improvements to land. The terms "land," "real estate," "realty," and "real property" may be used interchangeably.

(13) "Taxpayer" means the person or other legal entity in whose name property is assessed, including an agent of a timeshare period titleholder.

(14) "Fee timeshare real property" means the land and buildings and other improvements to land that are subject to timeshare interests which are sold as a fee interest in real property.

(15) "Timeshare period titleholder" means the purchaser of a timeshare period sold as a fee interest in real property, whether organized under chapter 718 or chapter 721.

(16) "Taxable value" means the assessed value of property minus the amount of any applicable exemption provided under s. 3 or s. 6, Art. VII of the State Constitution and chapter 196.

(17) "Floating structure" means a floating barge-like entity, with or without accommodations built thereon, which is not primarily used as a means of transportation on water but which serves purposes or provides services typically associated with a structure or other improvement to real property. The term "floating structure" includes, but is not limited to, each entity used as a residence, place of business, office, hotel or motel, restaurant or lounge,

clubhouse, meeting facility, storage or parking facility, mining platform, dredge, dragline, or similar facility or entity represented as such. Floating structures are expressly excluded from the definition of the term “vessel” provided in s. 327.02. Incidental movement upon water shall not, in and of itself, preclude an entity from classification as a floating structure. A floating structure is expressly included as a type of tangible personal property.

(18) “Complete submission of the rolls” includes, but is not necessarily limited to, accurate tabular summaries of valuations as prescribed by department rule; a computer tape copy of the real property assessment roll including for each parcel total value of improvements, land value, the two most recently recorded selling prices, the value of any improvement made to the parcel in the 12 months preceding the valuation date, the type and amount of any exemption granted, and such other information as may be required by department rule; an accurate tabular summary by property class of any adjustments made to recorded selling prices or fair market value in arriving at assessed value, as prescribed by department rule; a computer tape copy of the tangible personal property assessment roll, including for each entry a unique account number and such other information as may be required by department rule; and an accurate tabular summary of per-acre land valuations used for each class of agricultural property in preparing the assessment roll, as prescribed by department rule.

(19) “Computer software” means any information, program, or routine, or any set of one or more programs, routines, or collections of information used or intended for use to convey information or to cause one or more computers or pieces of computer-related peripheral equipment, or any combination thereof, to perform a task or set of tasks. Without limiting the generality of the definition provided in this subsection, the term includes operating and applications programs and all related documentation. Computer software does not include embedded software that resides permanently in the internal memory of a computer or computer-related peripheral equipment and that is not removable without terminating the operation of the computer or equipment. Computer software constitutes personal property only to the extent of the value of the unmounted or uninstalled medium on or in which the information, program, or routine is stored or transmitted, and, after installation or mounting by any person, computer software does not increase the value of the computer or computer-related peripheral equipment, or any combination thereof. Notwithstanding any other provision of law, this subsection applies to the 1997 and subsequent tax rolls and to any assessment in an administrative or judicial action pending on June 1, 1997.

Reviser’s note.—Amended to conform to the arrangement of chapter 192, which is not divided into parts.

Section 32. Paragraph (b) of subsection (2) of section 210.20, Florida Statutes, is repealed.

Reviser’s note.—The cited provision provided for disposition of taxes on the retail sale of cigarettes sold on the property of the Inter-American Center Authority created by chapter 554. Chapter 554 was repealed by s. 1, ch. 75-131, Laws of Florida.

Section 33. Paragraph (c) of subsection (2) of section 212.055, Florida Statutes, is reenacted to read:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.—It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. Taxable transactions and administrative procedures shall be as provided in s. 212.054.

(2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

(c) Pursuant to s. 212.054(4), the proceeds of the surtax levied under this subsection shall be distributed to the county and the municipalities within such county in which the surtax was collected, according to:

1. An interlocal agreement between the county governing authority and the governing bodies of the municipalities representing a majority of the county's municipal population, which agreement may include a school district with the consent of the county governing authority and the governing bodies of the municipalities representing a majority of the county's municipal population; or

2. If there is no interlocal agreement, according to the formula provided in s. 218.62.

Any change in the distribution formula must take effect on the first day of any month that begins at least 60 days after written notification of that change has been made to the department.

Reviser's note.—Section 13, ch. 2000-312, Laws of Florida, purported to amend paragraph (2)(c), but failed to republish the text of the paragraph. In the absence of affirmative evidence that the Legislature intended to repeal it, paragraph (2)(c) is reenacted to confirm that the omission was not intended.

Section 34. Paragraphs (g), (h), (n), and (o) of subsection (5), paragraphs (ff) and (zz) of subsection (7), and paragraph (d) of subsection (17) of section 212.08, Florida Statutes, are amended to read:

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

(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).

1. 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 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 or similar grant or loan program. To receive a refund pursuant to this paragraph, a city, county, or other governmental agency 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 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 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.

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 business property 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.

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

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

1. As used in this paragraph, the term:

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

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

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

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

- a. The name and address of the owner.
- b. The address and assessment roll parcel number of the home for which a refund is sought.
- c. A copy of the building permit issued for the home.
- d. A certification by the local building code inspector that the home is substantially completed.
- e. A sworn statement, under penalty of perjury, from the general contractor licensed in this state with whom the owner contracted to construct the home, which statement lists the building materials used in the construction of the home and the actual cost thereof, the labor costs associated with such construction, and the amount of sales tax paid on these materials and labor costs. If a general contractor was not used, the owner shall provide this information in a sworn statement, under penalty of perjury. Copies of invoices evidencing payment of sales tax must be attached to the sworn statement.
- f. A sworn statement, under penalty of perjury, from the owner affirming that he or she is occupying the home for residential purposes.

3. An application for a refund under this paragraph must be submitted to the department within 6 months after the date the home is deemed to be substantially completed by the local building code inspector. Within 30 working days after receipt of the application, the department shall determine if it meets the requirements of this paragraph. A refund approved pursuant to this paragraph shall be made within 30 days after formal approval of the application by the department. The provisions of s. 212.095 do not apply to any refund application made under this paragraph.

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

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

(o) Building materials in redevelopment projects.—

1. As used in this paragraph, the term:

a. “Building materials” means tangible personal property that becomes a component part of a housing project or a mixed-use project.

b. "Housing project" means the conversion of an existing manufacturing or industrial building to housing units in an urban high-crime area, enterprise zone, empowerment zone, Front Porch Community, designated brown-field area, or urban infill area and in which the developer agrees to set aside at least 20 percent of the housing units in the project for low-income and moderate-income persons.

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

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

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

- a. The name and address of the owner.
- b. The address and assessment roll parcel number of the project for which a refund is sought.
- c. A copy of the building permit issued for the project.
- d. A certification by the local building code inspector that the project is substantially completed.
- e. A sworn statement, under penalty of perjury, from the general contractor licensed in this state with whom the owner contracted to construct the project, which statement lists the building materials used in the construction of the project and the actual cost thereof, and the amount of sales tax paid on these materials. If a general contractor was not used, the owner shall provide this information in a sworn statement, under penalty of perjury. Copies of invoices evidencing payment of sales tax must be attached to the sworn statement.

3. An application for a refund under this paragraph must be submitted to the department within 6 months after the date the project is deemed to be substantially completed by the local building code inspector. Within 30 working days after receipt of the application, the department shall determine if it meets the requirements of this paragraph. A refund approved pursuant to this paragraph shall be made within 30 days after formal approval of the application by the department. The provisions of s. 212.095 do not apply to any refund application made under this paragraph.

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

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

(7) MISCELLANEOUS EXEMPTIONS.—

(ff) Certain electricity or steam uses.—

1. Subject to the provisions of subparagraph 4., charges for electricity or steam used to operate machinery and equipment at a fixed location in this state when such machinery and equipment is used to manufacture, process, compound, produce, or prepare for shipment items of tangible personal property for sale, or to operate pollution control equipment, recycling equipment, maintenance equipment, or monitoring or control equipment used in such operations are exempt to the extent provided in this paragraph. If 75 percent or more of the electricity or steam used at the fixed location is used to operate qualifying machinery or equipment, 100 percent of the charges for electricity or steam used at the fixed location are exempt. If less than 75 percent but 50 percent or more of the electricity or steam used at the fixed location is used to operate qualifying machinery or equipment, 50 percent of the charges for electricity or steam used at the fixed location are exempt. If less than 50 percent of the electricity or steam used at the fixed location is used to operate qualifying machinery or equipment, none of the charges for electricity or steam used at the fixed location are exempt.

2. This exemption applies only to industries classified under SIC Industry Major Group Numbers 10, 12, 13, 14, 20, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, and 39 and Industry Group Number 212. As used in this paragraph, "SIC" means those classifications contained in the Standard Industrial Classification Manual, 1987, as published by the Office of Management and Budget, Executive Office of the President.

3. Possession by a seller of a written certification by the purchaser, certifying the purchaser's entitlement to an exemption permitted by this subsection, relieves the seller from the responsibility of collecting the tax on the nontaxable amounts, and the department shall look solely to the purchaser for recovery of such tax if it determines that the purchaser was not entitled to the exemption.

4. Such exemption shall be applied as follows:

~~a. Beginning July 1, 1996, 20 percent of the charges for such electricity shall be exempt.~~

~~b. Beginning July 1, 1997, 40 percent of the charges for such electricity shall be exempt.~~

~~c. Beginning July 1, 1998, 60 percent of the charges for such electricity or steam shall be exempt.~~

~~d. Beginning July 1, 1999, 80 percent of the charges for such electricity or steam shall be exempt.~~

e. Beginning July 1, 2000, 100 percent of the charges for such electricity or steam shall be exempt.

5. Notwithstanding any other provision in this paragraph to the contrary, in order to receive the exemption provided in this paragraph a taxpayer must first register with the WAGES Program Business Registry established by the local WAGES coalition for the area in which the taxpayer is located. Such registration establishes a commitment on the part of the taxpayer to hire WAGES program participants to the maximum extent possible consistent with the nature of their business.

~~6.a.— In order to determine whether the exemption provided in this paragraph from the tax on charges for electricity or steam has an effect on retaining or attracting companies to this state, the Office of Program Policy Analysis and Government Accountability shall monitor and report on the industries receiving the exemption.~~

~~b.— The report shall be submitted no later than January 1, 2001, and must be comprehensive in scope, but, at a minimum, must be conducted in such a manner as to specifically determine the number of companies within each SIC Industry Major Group receiving the exemption as of September 1, 2000, the number of individuals employed by companies within each SIC Industry Major Group receiving the exemption as of September 1, 2000, whether the change, if any, in such number of companies or employees is attributable to the exemption provided in this paragraph, whether it would be sound public policy to continue or discontinue the exemption, and the consequences of doing so.~~

~~c.— The report shall be submitted to the President of the Senate, the Speaker of the House of Representatives, the Senate Minority Leader, and the House Minority Leader.~~

(zz) Certain repair and labor charges.—

1. Subject to the provisions of subparagraphs 2. and 3., there is exempt from the tax imposed by this chapter all labor charges for the repair of, and parts and materials used in the repair of and incorporated into, industrial machinery and equipment which is used for the manufacture, processing, compounding, production, or preparation for shipping of items of tangible personal property at a fixed location within this state.

2. This exemption applies only to industries classified under SIC Industry Major Group Numbers 10, 12, 13, 14, 20, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, and 39 and Industry Group Number 212. As used in this subparagraph, "SIC" means those classifications contained in the Standard Industrial Classification Manual, 1987, as published by the Office of Management and Budget, Executive Office of the President.

3. This exemption shall be applied as follows:

~~a.— Beginning July 1, 1999, 25 percent of such charges for repair parts and labor shall be exempt.~~

a.b. Beginning July 1, 2000, 50 percent of such charges for repair parts and labor shall be exempt.

b.c. Beginning July 1, 2001, 75 percent of such charges for repair parts and labor shall be exempt.

c.d. Beginning July 1, 2002, 100 percent of such charges for repair parts and labor shall be exempt.

Exemptions provided to any entity by this subsection shall not inure to any transaction otherwise taxable under this chapter when payment is made by a representative or employee of such entity by any means, including, but not limited to, cash, check, or credit card even when that representative or employee is subsequently reimbursed by such entity.

(17) EXEMPTIONS; CERTAIN GOVERNMENT CONTRACTORS.—

(d) The exemption provided in this subsection applies as follows:

~~1.— Beginning July 1, 1999, the tax imposed by this chapter shall be applicable to 80 percent of the sales price or cost price of such overhead materials.~~

~~1.2.—~~ Beginning July 1, 2000, the tax imposed by this chapter shall be applicable to 60 percent of the sales price or cost price of such overhead materials.

~~2.3.—~~ Beginning July 1, 2001, the tax imposed by this chapter shall be applicable to 40 percent of the sales price or cost price of such overhead materials.

~~3.4.—~~ Beginning July 1, 2002, the tax imposed by this chapter shall be applicable to 20 percent of the sales price or cost price of such overhead materials.

~~4.5.—~~ Beginning July 1, 2003, the entire sales price or cost price of such overhead materials is exempt from the tax imposed by this chapter.

The exemption provided in this subsection does not apply to any part of the cost of overhead materials allocated to a contract that is not a qualifying contract.

Reviser's note.—Paragraphs (5)(g) and (h) are amended to delete references to a past date that are no longer necessary. Paragraphs (5)(n) and (o) are amended to clarify references to local building code inspectors to conform with ch. 2000-372, Laws of Florida. Paragraph (7)(ff) is amended to delete material setting sales tax exemption percentages for certain electricity or steam uses for July 1, 1996, through June 30, 2000, and material relating to submittal of a report on the exemption due no later than January 1, 2001. Paragraph (7)(zz) is amended to delete material setting a sales tax exemption percentage for certain repair and labor charges for July 1, 1999, through June 30, 2000. Paragraph (17)(d) is amended to delete material setting a

sales tax exemption percentage for specified overhead materials for July 1, 1999, through June 30, 2000.

Approved by the Governor May 25, 2001.

Filed in Office Secretary of State May 25, 2001.