

House Bill No. 1725

An act relating to the Florida Enterprise Zone Act; amending s. 290.001, F.S.; revising the name of the act; amending s. 290.004, F.S.; deleting obsolete definitions; amending s. 290.0055, F.S.; revising procedures for counties or municipalities to nominate an area for designation as a new enterprise zone; deleting obsolete provisions; removing the authority for certain counties to nominate more than one enterprise zone; revising criteria for eligibility of an area for nomination by certain local governments for designation as an enterprise zone; revising procedures and requirements for amending enterprise zone boundaries; amending s. 290.0056, F.S.; deleting a requirement that a governing body appoint the board of an enterprise zone development agency by ordinance; revising requirements for making such appointments; deleting a requirement that a certificate of appointment of a board member be filed with the clerk of the county or municipality; deleting the requirement that an annual report by a board be published and available for inspection in the office of the municipal or county clerk; revising the powers and responsibilities of an enterprise zone development agency; providing additional responsibilities; revising certain reporting requirements; amending s. 290.0057, F.S.; specifying application of enterprise zone development plan requirements only to designations of new enterprise zones; amending s. 290.0058, F.S.; updating obsolete references; revising requirements for determining pervasive poverty in an area nominated as a rural enterprise zone; providing an exception for areas nominated for designation as a rural enterprise zone; amending s. 290.0065, F.S.; establishing the maximum number of enterprise zones allowed, subject to any new zones authorized by the Legislature; revising the procedure for designating a new enterprise zone if an existing zone is not redesignated; deleting a requirement that an application for designation as an enterprise zone be categorized by population; deleting obsolete provisions; authorizing the office to redesignate enterprise zones having an effective date on or before January 1, 2005; providing requirements and procedures; authorizing a governing body to request enterprise zone boundary changes; requiring the office to determine, in consultation with Enterprise Florida, Inc., the merits of enterprise zone redesignations; providing criteria; providing for an enterprise zone redesignation approval procedure; prohibiting an entity having jurisdiction over an area denied redesignation as an enterprise zone from reapplying for redesignation for 1 year; providing a redesignation procedure for zones authorized in conjunction with certain federal acts; providing requirements for an application for redesignation; deleting obsolete provisions; amending s. 290.0066, F.S.; providing that failure to make progress or failure to comply with measurable goals may be considered as grounds for revocation of an enterprise zone designation; amending s. 290.012, F.S.; providing a transition date that provides for a zone having an effective date on or before January 1, 2005, to continue to exist until December 21, 2005, and to expire on

that date; requiring any zone designated or redesignated after January 1, 2006, to be designated or redesignated in accordance with the Florida Enterprise Zone Act; amending s. 290.014, F.S., to conform; amending s. 290.016, F.S.; delaying the repeal of the Florida Enterprise Zone Act; amending s. 163.345, F.S., to conform; amending ss. 166.231, 193.077, 193.085, 195.073, 196.012, 205.022, 205.054, and 212.02, F.S.; extending expiration dates with respect to various tax exemptions to conform provisions to changes made by the act; amending s. 212.08, F.S.; revising the procedures for applying for a tax exemption on building materials used to rehabilitate property located in an enterprise zone; deleting a limitation on claiming exemptions through a refund of previously paid taxes; extending an expiration date for the exemption; extending an expiration date for an exemption for business property used in an enterprise zone; deleting obsolete provisions governing the community contribution tax credit for donations, to conform; extending the expiration date of the tax credit for electrical energy used in an enterprise zone, to conform; amending s. 212.096, F.S.; deleting obsolete provisions; extending the expiration date for the enterprise zone jobs tax credit, to conform; amending ss. 220.02 and 220.03, F.S.; extending the expiration date of the enterprise zone jobs tax credit against corporate income tax to conform to changes made by the act; revising definitions to extend the expiration date of the credit to conform; amending s. 220.181, F.S.; deleting obsolete provisions; extending the expiration date of the tax credit, to conform; amending s. 220.182, F.S.; extending the expiration date of the enterprise zone property tax credit, to conform; amending s. 288.1175, F.S., to conform; amending s. 370.28, F.S.; providing that an enterprise zone having an effective date on or before January 1, 2005, shall continue to exist until December 21, 2005, and shall expire on that date; requiring that an enterprise zone in a community affected by net limitations which is redesignated after January 1, 2006, do so in accordance with the Florida Enterprise Zone Act; repealing s. 290.00555, F.S., relating to the designation of a satellite enterprise zone; repealing s. 290.0067, F.S., relating to an enterprise zone in Lake Apopka; repealing s. 290.00675, F.S., relating to a boundary amendment for the City of Brooksville in Hernando County; repealing s. 290.00676, F.S., relating to an amendment of certain rural enterprise zone boundaries; repealing s. 290.00678, F.S., relating to a designation of rural champion communities as enterprise zones; repealing s. 290.00679, F.S., relating to amendments to certain rural enterprise zone boundaries; repealing s. 290.0068, F.S., relating to the designation of an enterprise zone encompassing a brownfield pilot project; repealing s. 290.00685, F.S., relating to an application to amend boundaries of an enterprise zone containing a brownfield pilot project; repealing s. 290.00686, F.S., relating to the designation of enterprise zones in Brevard County and the City of Cocoa; repealing s. 290.00687, F.S., relating to the designation of an enterprise zone in Pensacola; repealing s. 290.00688, F.S., relating to the designation of an enterprise zone in Leon County; repealing s. 290.00689, F.S., relating to the designation of a pilot project in an enterprise

zone; repealing s. 290.0069, F.S., relating to the designation of an enterprise zone in Liberty County; repealing s. 290.00691, F.S., relating to the designation of an enterprise zone in Columbia County and Lake City; repealing s. 290.00692, F.S., relating to the designation of an enterprise zone in Suwannee County and Live Oak; repealing s. 290.00693, F.S., relating to the designation of an enterprise zone in Gadsden County; repealing s. 290.00694, F.S., relating to the designation of an enterprise zone in Sarasota County and Sarasota; repealing s. 290.00695, F.S., relating to the designation of enterprise zones in Hernando County and Brooksville; repealing s. 290.00696, F.S., relating to the designation of an enterprise zone in Holmes County; repealing s. 290.00697, F.S., relating to the designation of an enterprise zone in Calhoun County; repealing s. 290.00698, F.S., relating to the designation of an enterprise zone in Okaloosa County; repealing s. 290.00699, F.S., relating to the designation of an enterprise zone in Hillsborough County; repealing s. 290.00701, F.S., relating to the designation of an enterprise zone in Escambia County; repealing s. 290.00702, F.S., relating to the designation of enterprise zones in Osceola County and the City of Kissimmee; repealing s. 290.00703, F.S., relating to the designation of an enterprise zone in South Daytona; repealing s. 290.00704, F.S., relating to the designation of an enterprise zone in Lake Wales; repealing s. 290.00705, F.S., relating to the designation of an enterprise zone in Walton County; repealing s. 290.00706, F.S., relating to the designation of enterprise zones in Miami-Dade County and the City of West Miami; repealing s. 290.00707, F.S., relating to the designation of an enterprise zone in Hialeah; repealing s. 290.00708, F.S., relating to a boundary amendment in an enterprise zone within a consolidated government; repealing s. 290.00709, F.S., relating to a boundary amendment in an enterprise zone within an inland county; repealing s. 290.009, F.S., relating to the Enterprise Zone Interagency Coordinating Council; repealing s. 290.015, F.S., relating to an evaluation and review of the enterprise zone program; providing for carryover of eligibility for tax credits under s. 212.096, F.S.; providing for carryover of eligibility for tax credits under s. 220.181, F.S.; providing for carryover of eligibility for tax exemption under s. 196.1995, F.S., and the tax exemption under s. 220.182, F.S.; providing for carryover of eligibility for tax credits under s. 220.183, F.S.; providing for carryover of eligibility for tax credits under s. 212.08, F.S.; providing for carryover of eligibility for tax credits under s. 624.5105, F.S.; providing for carryover of eligibility for a tax exemption under s. 212.08, F.S.; providing an effective date.

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

Section 1. Section 290.001, Florida Statutes, is amended to read:

290.001 Florida Enterprise Zone Act of ~~1994~~; popular name short title.— Sections 290.001-290.016 may be cited as the “Florida Enterprise Zone Act of ~~1994~~.”

Section 2. 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.~~

~~(2)(3)~~ “Director” means the director of the Office of Tourism, Trade, and Economic Development.

~~(3)(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.~~

~~(4)(6)~~ “Minority business enterprise” has the same meaning as in s. 288.703.

~~(5)(7)~~ “Office” means the Office of Tourism, Trade, and Economic Development.

~~(6)(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. 290.0065(5)(b) or s. 370.28 is considered to be a rural enterprise zone.

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

~~(7)(10)~~ “Small business” has the same meaning as in s. 288.703.

Section 3. Subsections (1), (3), (4), (6), and (7) of section 290.0055, Florida Statutes, are amended to read:

290.0055 Local nominating procedure.—

(1) If, pursuant to s. 290.0065, an opportunity exists for designation of a new enterprise zone, any county or municipality, or a county and one or more municipalities together, may apply to the office department for the designation of an area as an enterprise zone after completion of the following:

(a) The adoption by the governing body or bodies of a resolution which:

1. Finds that an area exists in such county or municipality, or in both the county and one or more municipalities, which chronically exhibits extreme

and unacceptable levels of poverty, unemployment, physical deterioration, and economic disinvestment;

2. Determines that the rehabilitation, conservation, or redevelopment, or a combination thereof, of such area is necessary in the interest of the public health, safety, and welfare of the residents of such county or municipality, or such county and one or more municipalities; and

3. Determines that the revitalization of such area can occur only if the private sector can be induced to invest its own resources in productive enterprises that build or rebuild the economic viability of the area.

(b) The creation of an enterprise zone development agency pursuant to s. 290.0056.

(c) The creation and adoption of a strategic plan pursuant to s. 290.0057.

(3) A county or municipality, or a county and one or more municipalities together, may not nominate more than one enterprise zone. ~~However, any county as defined by s. 125.011(1) may nominate more than one enterprise zone.~~

(4) An area nominated by a county or municipality, or a county and one or more municipalities together, for designation as an enterprise zone shall be eligible for designation under s. 290.0065 only if it meets the following criteria:

(a) The selected area does not exceed 20 square miles. The selected area must have a continuous boundary, or consist of not more than three noncontiguous parcels.

(b)1. The selected area does not exceed the following mileage limitation:

2. For communities having a total population of 150,000 persons or more, or for a rural enterprise zone, the selected area shall not exceed 20 square miles.

3. For communities having a total population of 50,000 persons or more but less than 150,000 persons, the selected area shall not exceed 10 square miles.

4. For communities having a total population of 20,000 persons or more but less than 50,000 persons, the selected area shall not exceed 5 square miles.

5. For communities having a total population of 7,500 persons or more but less than 20,000 persons, the selected area shall not exceed 3 square miles.

6. For communities having a total population of less than 7,500 persons, the selected area shall not exceed 3 square miles.

~~(c) The selected area does not include any portion of a central business district, as that term is used for purposes of the most recent Census of Retail~~

Trade, unless the poverty rate for each census geographic block group in the district is not less than 30 percent. This paragraph does not apply to any area nominated in a county that has a population which is less than 50,000.

(c)(d) The selected area suffers from pervasive poverty, unemployment, and general distress, as described and measured pursuant to s. 290.0058.

(6)(a) The office department may approve a change in the boundary of any enterprise zone which was designated pursuant to s. 290.0065. A boundary change must continue on or before July 1, 1995, if such change is limited to a deletion of area from the enterprise zone and if, after the change is made, the enterprise zone continues to satisfy the requirements of subsections (3), (4), and (5).

(b) Upon a recommendation by the enterprise zone development agency, the governing body of the jurisdiction which authorized the application for an enterprise zone may apply to the office for a change in boundary once every 3 years by adopting a resolution that:

1. States with particularity the reasons for the change; and
2. Describes specifically and, to the extent required by the office department, the boundary change to be made.

(c) ~~All applications for boundary changes must be submitted to the department by April 1, 1997. Any boundary changes approved shall be effective July 1, 1997.~~

(7) ~~Before June 30, 1999, the governing body of any county operating under home rule charter adopted pursuant to s. 10, s. 11, or s. 24, Art. VIII of the State Constitution of 1885, as preserved by s. 6(e), Art. VIII of the State Constitution of 1968, with a population of at least 2 million persons, may apply to the Office of Tourism, Trade, and Economic Development to amend the boundary lines of an enterprise zone within the county for the purpose of increasing by no more than 80 acres the noncontiguous area of the enterprise zone located closest to the path where the center of the August 24, 1992, storm known as Hurricane Andrew crossed land. The Office of Tourism, Trade, and Economic Development shall approve an application made pursuant to this subsection if it is consistent with the categories, criteria, and limitations imposed by this section upon the establishment of such enterprise zone.~~

Section 4. Subsections (2), (3), (5), (8), (11), and (12) of section 290.0056, Florida Statutes, are amended to read:

290.0056 Enterprise zone development agency.—

(2) When the governing body creates an enterprise zone development agency, that body shall, ~~by ordinance,~~ appoint a board of commissioners of the agency, which shall consist of not fewer than 8 or more than 13 commissioners. The governing body may ~~must~~ appoint at least one representative from each of the following: the local chamber of commerce; local financial or insurance entities; local ~~the~~ businesses ~~and, where possible, businesses~~ op-

erating within the nominated area; the residents residing within the nominated area; nonprofit community-based organizations operating within the nominated area; the regional workforce board ~~local private industry council~~; the local code enforcement agency; and the local law enforcement agency. The terms of office of the commissioners shall be for 4 years, except that, in making the initial appointments, the governing body shall appoint two members for terms of 3 years, two members for terms of 2 years, and one member for a term of 1 year; the remaining initial members shall serve for terms of 4 years. A vacancy occurring during a term shall be filled for the unexpired term. The importance of including individuals from the nominated area shall be considered in making appointments. Further, the importance of minority representation on the agency shall be considered in making appointments so that the agency generally reflects the gender and ethnic composition of the community as a whole.

(3) A commissioner shall receive no compensation for his or her services, but is entitled to the necessary expenses, including travel expenses, incurred in the discharge of his or her duties. Each commissioner shall hold office until a successor has been appointed and has qualified. A certificate of the appointment or reappointment of any commissioner ~~shall be filed with the clerk of the county or municipality, and the certificate is conclusive evidence of the due and proper appointment of the commissioner.~~

(5) The governing body shall designate a chair and vice chair from among the commissioners. An agency may employ an executive director, technical experts, and such other agents and employees, permanent and temporary, as it requires, and determine their qualifications, duties, and compensation. For such legal service as it requires, an agency may employ or retain its own counsel and legal staff. An agency authorized to transact business and exercise powers under this act shall file with the governing body, on or before March 31 of each year, a report of its activities for the preceding fiscal year, which report shall include a complete financial statement setting forth its assets, liabilities, income, and operating expenses as of the end of such fiscal year. The agency At the time of filing the report, the agency shall make the report publish in a newspaper of general circulation in the community a notice to the effect that such report has been filed with the county or municipality and that the report is available for inspection during business hours in the office of the clerk of the municipality or county and in the office of the agency.

(8) The enterprise zone development agency shall have the following powers and responsibilities:

(a) To assist in the development, ~~and implementation, and annual review and update~~ of the strategic plan or measurable goals.

(b) To oversee and monitor the implementation of the strategic plan or measurable goals. The agency shall make quarterly reports to the governing body of the municipality or county, or the governing bodies of the county and one or more municipalities, evaluating the progress in implementing the strategic plan or measurable goals.

(c) To identify and recommend to the governing body of the municipality or county, or the governing bodies of the county and one or more municipalities, ways to remove regulatory barriers.

(d) To identify to the local government or governments the financial needs of, and local resources or assistance available to, eligible businesses in the zone.

(e) To assist in promoting the enterprise zone incentives to residents and businesses within the enterprise zone.

(f) To recommend boundary changes, as appropriate, in the enterprise zone to the governing body.

(g) To work with organizations affiliated with Florida Agricultural and Mechanical University, the University of Florida, and the University of South Florida, a group of universities unofficially named the "University Partnership for Community Development," or similar organizations that have combined their resources to provide development consulting on a non-profit basis.

(h) To work with Enterprise Florida, Inc., and the office to ensure that the enterprise zone coordinator receives training on annual basis.

(11) Prior to December 1 of each year, the agency shall submit to the Office of Tourism, Trade, and Economic Development a complete and detailed written report setting forth:

(a) Its operations and accomplishments during the fiscal year.

(b) The accomplishments and progress concerning the implementation of the strategic plan or measurable goals, and any updates to the strategic plan or measurable goals.

(c) The number and type of businesses assisted by the agency during the fiscal year.

(d) The number of jobs created within the enterprise zone during the fiscal year.

(e) The usage and revenue impact of state and local incentives granted during the calendar year.

(f) Any other information required by the office.

(12) In the event that the nominated area selected by the governing body is not designated a state enterprise zone, the governing body may dissolve the agency after receiving notification from the ~~department or the office~~ that the area was not designated as an enterprise zone.

Section 5. Subsection (1) of section 290.0057, Florida Statutes, is amended to read:

290.0057 Enterprise zone development plan.—

(1) ~~Any~~ Each application for designation as a new ~~an~~ enterprise zone must be accompanied by a strategic plan adopted by the governing body of the municipality or county, or the governing bodies of the county and one or more municipalities together. At a minimum, the plan must:

(a) Briefly describe the community's goals for revitalizing the area.

(b) Describe the ways in which the community's approaches to economic development, social and human services, transportation, housing, community development, public safety, and educational and environmental concerns will be addressed in a coordinated fashion, and explain how these linkages support the community's goals.

(c) Identify and describe key community goals and the barriers that restrict the community from achieving these goals, including a description of poverty and general distress, barriers to economic opportunity and development, and barriers to human development.

(d) Describe the process by which the affected community is a full partner in the process of developing and implementing the plan and the extent to which local institutions and organizations have contributed to the planning process.

(e) Commit the governing body or bodies to enact and maintain local fiscal and regulatory incentives, if approval for the area is received under s. 290.0065. These incentives may include the municipal public service tax exemption provided by s. 166.231, the economic development ad valorem tax exemption provided by s. 196.1995, the occupational license tax exemption provided by s. 205.054, local impact fee abatement or reduction, or low-interest or interest-free loans or grants to businesses to encourage the revitalization of the nominated area.

(f) Identify the amount of local and private resources that will be available in the nominated area and the private/public partnerships to be used, which may include participation by, and cooperation with, universities, community colleges, small business development centers, black business investment corporations, certified development corporations, and other private and public entities.

(g) Indicate how state enterprise zone tax incentives and state, local, and federal resources will be utilized within the nominated area.

(h) Identify the funding requested under any state or federal program in support of the proposed economic, human, community, and physical development and related activities.

(i) Identify baselines, methods, and benchmarks for measuring the success of carrying out the strategic plan.

Section 6. Subsections (1), (2), and (5) of section 290.0058, Florida Statutes, are amended to read:

290.0058 Determination of pervasive poverty, unemployment, and general distress.—

(1) In determining whether an area suffers from pervasive poverty, unemployment, and general distress, for purposes of ss. 290.0055 and 290.0065, the governing body and the ~~office department~~ shall use data from the most current decennial census, and from information published by the Bureau of the Census and the Bureau of Labor Statistics. The data shall be comparable in point or period of time and methodology employed.

(2) Pervasive poverty shall be evidenced by a showing that poverty is widespread throughout the nominated area. The poverty rate of the nominated area shall be established using the following criteria:

(a) In each census geographic block group within a nominated area, the poverty rate ~~may shall be not be~~ less than 20 percent. However, for an area nominated for designation as a rural enterprise zone which does not have a poverty rate of more than 20 percent in each census geographic block group within the nominated area, the poverty rate for the nominated area may be calculated using the poverty rate for the entire county, which may not be less than 20 percent.

(b) In at least 50 percent of the census geographic block groups within the nominated area, the poverty rate ~~may shall~~ not be less than 30 percent. This requirement does not apply to an area nominated for designation as a rural enterprise zone.

(c) Census geographic block groups with no population shall be treated as having a poverty rate which meets the standards of paragraph (a), but shall be treated as having a zero poverty rate for purposes of applying paragraph (b).

(d) A nominated area may not contain a noncontiguous parcel unless such parcel separately meets the criteria set forth under paragraphs (a) and (b).

(5) In making the calculations required by this section, the local government and the ~~office department~~ shall round all fractional percentages of one-half percent or more up to the next highest whole percentage figure.

Section 7. Section 290.0065, Florida Statutes, is amended to read:

290.0065 State designation of enterprise zones.—

(1) The maximum number of enterprise zones authorized under this section is the number of enterprise zones having an effective date on or before January 1, 2005, subject to any increase due to any new enterprise zones authorized by the Legislature during the 2005 Regular Session of the Legislature. 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, 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 is authorized to designate up to five areas within each of the categories established in subparagraphs (3)(a)1., 2., 3., 4., and 5., except that the office may only~~

designate a total of 20 areas as enterprise zones. The office 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) If, pursuant to subsection (4), the office does not redesignate an enterprise zone, a governing body of a county or municipality or the governing bodies of a county and one or more municipalities jointly, pursuant to s. 290.0055, may apply for designation of an enterprise zone to take the place of the enterprise zone not redesignated and request designation of an enterprise zone. The office, in consultation with Enterprise Florida, Inc., 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. 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 s. 290.0055(4)(b) 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, the office may redesignate any area existing as a state enterprise zone having an effective date on or before January 1, 2005, 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 completion and submittal to the office by the governing body for an enterprise zone of the following:~~

1. An updated zone profile for the enterprise zone based on the most recent census data that complies with s. 290.0055, except that pervasive poverty criteria may be set aside for rural enterprise zones.

2. A resolution passed by the governing body for that enterprise zone requesting redesignation and explaining the reasons the conditions of the zone merit redesignation.

3. Measurable goals for the enterprise zone developed by the enterprise zone development agency, which may be the goals established in the enterprise zone's strategic plan.

~~The governing body may also submit a request for a boundary change in an enterprise zone in the same application to the office as long as the new area complies with the requirements of s. 290.0055, except that pervasive poverty criteria may be set aside for rural enterprise zones. 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 former s. 290.005. Any relocation or modification shall be submitted on or before June 1, 1996.~~

(b) In consultation with Enterprise Florida, Inc., the office shall, based on the enterprise zone profile and the grounds for redesignation expressed in the resolution, determine whether the enterprise zone merits redesignation. The office may also examine and consider the following:

1. Progress made, if any, in the enterprise zone's strategic plan.

2. Use of enterprise zone incentives during the life of the enterprise zone.

If the office determines that the enterprise zone merits redesignation, the office shall notify the governing body in writing of its approval of redesignation.

~~(c) If the enterprise zone is redesignated, the office shall determine if the measurable goals submitted are reasonable. If the office determines that the goals are reasonable, the office shall notify the governing body in writing that the goals have been approved. The office 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).~~

~~(d)(e) If the office denies redesignation of an enterprise zone, the office shall notify the governing body in writing of the denial. Any county or municipality having jurisdiction over an area denied redesignation 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 that another area for 1 year following the date of denial.~~

(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, or the 2000 Community Renewal Tax Relief Act~~ shall be ~~redesignated~~ designated a state enterprise zone by the office 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 ~~redesignated~~ designated a state rural enterprise zone by the office 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 ~~redesignated~~ 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 ~~redesignating~~ designating such areas as state enterprise zones, the office shall ensure that the governing body having jurisdiction over the zone submits the information required under paragraph (4)(a) for redesignation ~~strategic plan required pursuant to 7 C.F.R. part 25 or 24 C.F.R. part 597 to the office, and creates an enterprise zone development agency pursuant to s. 290.0056.~~

~~(e) The office 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, in consultation with Enterprise Florida, Inc., ~~and the interagency coordinating council,~~ may develop guidelines necessary for the approval of areas under this section by the director.

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

(c) Such guidelines shall provide for the evaluation of the strategic plan or measurable goals 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 or measurable goals.

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 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 of a resolution authorizing an area to be an enterprise zone pursuant to this section, the office shall assign a unique identifying number to that resolution. The office 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)(a) ~~Before December 31, 2002, 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.~~

(b) ~~Before December 31, 2002, the governing body of a county in which an enterprise zone designated pursuant to subparagraph (3)(a)2. 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) ~~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.~~

(11) ~~Before December 31, 2004, the governing body or governing bodies of a county or a municipality in a county having a population of more than~~

~~235,000 but less than 260,000 and in which an enterprise zone is designated may apply to the Office of Tourism, Trade, and Economic Development to change 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 made pursuant to this subsection if the boundary change is consistent with the categories, criteria, and limitations imposed upon the establishment of such enterprise zone.~~

~~(12) Notwithstanding any provisions in s. 290.0055 regarding the size of an enterprise zone, any county defined by s. 125.011(1) may apply to the Office of Tourism, Trade, and Economic Development by October 1, 2004, to expand the boundary of an existing enterprise zone to include an additional 8.7 square miles. The area must also include areas to the north or east of the northeasternmost section of an existing enterprise zone. The expanded area may not include any area not described in this subsection. The Office of Tourism, Trade, and Economic Development shall approve an amendment to the boundary of an enterprise zone under this subsection by January 1, 2005, if the area proposed for addition to the enterprise zone is consistent with the criteria and conditions imposed by s. 290.0055 upon the establishment of enterprise zones, including the requirement that the area suffer from pervasive poverty, unemployment, and general distress.~~

~~(13) Before November 30, 2004, any county as defined in s. 125.011 may apply to the Office of Tourism, Trade, and Economic Development to change the boundaries of an existing enterprise zone for the purpose of replacing an area of not more than 75 acres within the enterprise zone as of January 1, 2004, with an area of the same number of acres outside the enterprise zone as of January 1, 2004. The replacement area must be contiguous to the existing enterprise zone and must be a part of a revitalization area that has been targeted for assistance by the county. The replacement area also must be contiguous to a zoo, and the county must have previously completed a master plan for development of the area. The Office of Tourism, Trade, and Economic Development shall approve the amendment effective January 1, 2005, if the enterprise zone remains consistent with the criteria and conditions imposed by s. 290.0055 upon the establishment of enterprise zones, including the requirement that the area suffer from pervasive poverty, unemployment, and general distress.~~

Section 8. Subsection (1) of section 290.0066, Florida Statutes, is amended to read:

290.0066 Revocation of enterprise zone designation.—

(1) The director may revoke the designation of an enterprise zone if the director determines that the governing body or bodies:

(a) Have failed to make progress in achieving the benchmarks set forth in the strategic plan or measurable goals; or

(b) Have not complied substantially with the strategic plan or measurable goals.

Section 9. Section 290.012, Florida Statutes, is amended to read:

290.012 Transition.—Any enterprise zone having an effective date on or before January 1, 2005, in existence on the effective date of this section shall continue to exist until December 31, 2005 1994, and shall cease to exist on that date. Any enterprise zone designated or redesignated on or after January 1, 2006 1995, must be designated or redesignated be created in accordance with the Florida Enterprise Zone Act of 1994. ~~Any such designation shall not be effective until July 1, 1995.~~

Section 10. Subsection (2) of section 290.014, Florida Statutes, is amended to read:

290.014 Annual reports on enterprise zones.—

(2) By March 1 of each year, the office shall submit an annual report to the Governor, the Speaker of the House of Representatives, and the President of the Senate. The report shall include the information provided by the Department of Revenue pursuant to subsection (1) and the information provided by enterprise zone development agencies pursuant to s. 290.0056. In addition, the report shall include an analysis of the activities and accomplishments of each enterprise zone, ~~and any additional information prescribed pursuant to s. 290.015.~~

Section 11. Section 290.016, Florida Statutes, is amended to read:

290.016 Repeal.—Sections 290.001-290.014 are 290.001-290.015 ~~shall stand repealed on December 31, 2015~~ 2005.

Section 12. 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.

Section 13. Paragraph (c) of subsection (8) of section 166.231, Florida Statutes, is amended to read:

166.231 Municipalities; public service tax.—

(8)

(c) This subsection ~~expires shall expire and be void on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act December 31, 2005,~~ except that any qualified business that which has satisfied the requirements of this subsection ~~before that date prior to December 31, 2005,~~ shall be allowed the full benefit of the exemption allowed under this subsection as if this subsection had not expired on that date ~~December 31, 2005.~~

Section 14. Subsection (4) of section 193.077, Florida Statutes, is amended to read:

193.077 Notice of new, rebuilt, or expanded property.—

(4) ~~The provisions of This section expires shall expire and be void on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act June 30, 2005.~~

Section 15. Paragraph (b) of subsection (5) of section 193.085, Florida Statutes, is amended to read:

193.085 Listing all property.—

(5)

(b) ~~The provisions of This subsection expires shall expire and be void on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act June 30, 2005.~~

Section 16. Paragraph (b) of subsection (4) of section 195.073, Florida Statutes, is amended to read:

195.073 Classification of property.—All items required by law to be on the assessment rolls must receive a classification based upon the use of the property. The department shall promulgate uniform definitions for all classifications. The department may designate other subclassifications of property. No assessment roll may be approved by the department which does not show proper classifications.

(4)

(b) ~~The provisions of This subsection expires shall expire and be void on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act June 30, 2005.~~

Section 17. Subsection (19) of section 196.012, Florida Statutes, is amended to read:

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

(19) “Enterprise zone” means an area designated as an enterprise zone pursuant to s. 290.0065. This subsection ~~expires shall stand repealed on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act December 31, 2005.~~

Section 18. Subsection (7) of section 205.022, Florida Statutes, is amended to read:

205.022 Definitions.—When used in this chapter, the following terms and phrases shall have the meanings ascribed to them in this section, except when the context clearly indicates a different meaning:

(7) “Enterprise zone” means an area designated as an enterprise zone pursuant to s. 290.0065. This subsection ~~expires shall stand repealed on the~~

date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act December 31, 2005.

Section 19. Subsection (6) of section 205.054, Florida Statutes, is amended to read:

205.054 Occupational license tax; partial exemption for engaging in business or occupation in enterprise zone.—

(6) This section ~~expires shall stand repealed~~ on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act December 31, 2005; and no license shall be issued with the exemption authorized in this section for any period beginning on or after that date January 1, 2006.

Section 20. Subsection (6) of section 212.02, Florida Statutes, is amended to read:

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

(6) “Enterprise zone” means an area of the state designated pursuant to s. 290.0065. This subsection ~~expires shall expire and be void~~ on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act December 31, 2005.

Section 21. Paragraphs (g), (h), and (q) of subsection (5) and paragraph (g) of subsection (15) 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. 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, 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, 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, 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 by September 1 ~~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 expires shall expire and be void on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act December 31, 2005.~~

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

1. 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);

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 expires shall expire and be void on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act 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 designated pursuant to s. 290.0065 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) A historic preservation district agency or organization;

(VIII) A regional workforce board;

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

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

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

(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. 20.18(6), unless the

project increases access to high-speed broadband capability for rural communities with enterprise zones but is physically located outside the designated rural zone boundaries. Any project designed to construct or rehabilitate 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 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 Hous-

ing 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.

(15) ELECTRICAL ENERGY USED IN AN ENTERPRISE ZONE.—

(g) This subsection ~~expires shall expire and be void on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act December 31, 2005,~~ except that:

1. Paragraph (d) shall not expire; and
2. Any qualified business which has been granted an exemption under this subsection prior to that date shall be allowed the full benefit of this exemption as if this subsection had not expired on that date.

Section 22. Subsections (1), (2), (6), and (12) of section 212.096, Florida Statutes, are 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. ~~A business that created a minimum of five new full-time jobs in an enterprise zone between July 1, 2000, and December 31, 2001, is also an eligible business for purposes of the credit provided beginning January 1, 2002.~~ 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 or a participant in the welfare transition program 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) “Job Jobs” means a full-time position 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 term ~~These terms~~ may not include a temporary construction job ~~jobs~~ involved with the construction of facilities or any job that has 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. 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 1, 2002, Upon an affirmative showing by an eligible 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 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(6)(8), in which case the credit shall be 30 percent of the actual monthly wages paid. 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 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. 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 consecutive months, beginning with the first tax return due pursuant to s. 212.11 after approval by the department.

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

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

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

~~(12) The provisions of This section, except for subsection (11), expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act expire December 31, 2005.~~

Section 23. Paragraph (c) of subsection (6) and paragraph (c) of subsection (7) of section 220.02, Florida Statutes, are amended to read:

220.02 Legislative intent.—

(6)

~~(c) The provisions of This subsection expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act shall expire and be void on June 30, 2005.~~

(7)

~~(c) The provisions of This subsection expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act shall expire and be void on June 30, 2005.~~

Section 24. Paragraphs (a), (c), (d), (i), (j), (k), (o), (p), (q), (t), (u), and (gg) of subsection (1) of section 220.03, Florida Statutes, are amended to read:

220.03 Definitions.—

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

(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 expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act shall expire and be void on June 30, 2005.~~

(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 expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act 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 expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act shall expire and be void on June 30, 2005.~~

(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 expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act 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 expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act 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 expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act shall expire and be void on June 30, 2005.~~

(o) “Local government” means any county or incorporated municipality in the state. ~~The provisions of This paragraph expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act 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 expires on the~~

date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act 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 or a 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. The person must be performing such duties at a business site located in an enterprise zone. ~~The provisions of This paragraph expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act shall expire and be void on June 30, 2005.~~

(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 designated pursuant to s. 290.0065 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.

~~The provisions of This paragraph expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act 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 expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act shall expire and be void on June 30, 2005.~~

(gg) “~~Job Jobs~~” means a full-time position 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. The term These terms may not include a temporary construction ~~job jobs~~ involved with the construction of facilities or any ~~job jobs~~ that has have previously been included in any application for tax credits under s. 212.096. The term “~~jobs~~” also includes employment of an employee leased from an employee leasing company licensed under chapter 468 if the employee has been continuously leased to the employer for an average of at least 36 hours per week for more than 6 months.

Section 25. Subsections (1) and (9) of section 220.181, Florida Statutes, are amended to read:

220.181 Enterprise zone jobs credit.—

(1)(a) ~~Beginning January 1, 2002,~~ 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. ~~A business that created a minimum of five new full-time jobs in an enterprise zone between July 1, 2000, and December 31, 2001, may also be eligible to claim the credit for eligible employees under the provisions that took effect January 1, 2002.~~ The credit shall be computed as 20 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(6)(8), in which case the credit shall be 30 percent of the actual monthly wages paid. 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 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 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.

(b) This credit applies only with respect to wages subject to unemployment tax. The credit provided in this section ~~and~~ does not apply:

1. For any employee who is an owner, partner, or majority stockholder of an eligible business.

2. 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).

(9) ~~The provisions of This section, except paragraph (1)(c) and subsection (8), expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act shall expire and be void on June 30, 2005, and a no business may not shall be allowed to begin claiming the such enterprise zone jobs credit after that date; however, the expiration of this section does shall not affect the operation of any credit for which a business has qualified under this section before that date prior to June 30, 2005, or any carryforward of unused credit amounts as provided in paragraph (1)(c).~~

Section 26. Subsection (14) of section 220.182, Florida Statutes, is amended to read:

220.182 Enterprise zone property tax credit.—

(14) ~~The provisions of This section expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act shall expire and be void on June 30, 2005, and a no business may not shall be allowed to begin claiming the such enterprise zone property tax credit after that date; however, the expiration of this section does shall not affect the operation of any credit for which a business has qualified under this section before that date prior to June 30, 2005, or any carryforward of unused credit amounts as provided in paragraph (1)(b).~~

Section 27. Paragraph (c) of subsection (5) of section 288.1175, Florida Statutes, is amended to read:

288.1175 Agriculture education and promotion facility.—

(5) The department shall competitively evaluate applications for funding of an agriculture education and promotion facility. If the number of appli-

cants exceeds three, the department shall rank the applications based upon criteria developed by the department, with priority given in descending order to the following items:

(c) The location of the facility in a brownfield site as defined in s. 376.79(3), a rural enterprise zone as defined in s. 290.004(6)(8), an agriculturally depressed area as defined in s. 570.242(1), a redevelopment area established pursuant to s. 373.461(5)(g), or a county that has lost its agricultural land to environmental restoration projects.

Section 28. Subsection (2) of section 370.28, Florida Statutes, is amended to read:

370.28 Enterprise zone designation; communities adversely impacted by net limitations.—

(2)(a) Such communities having a population of ~~fewer~~ less than 7,500 persons and such communities in rural and coastal counties with a county population of ~~fewer~~ less than 25,000 may apply to the Office of Tourism, Trade, and Economic Development by August 15, 1996, for the designation of an area as an enterprise zone. The community must comply with the requirements of s. 290.0055, except that, for a community having a total population of 7,500 persons or more but ~~fewer~~ less than 20,000 persons, the selected area may ~~shall~~ not exceed 5 square miles. 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 an enterprise zone in eight of the identified communities. The governing body having jurisdiction over such area shall create an enterprise zone development agency pursuant to s. 290.0056 and submit a strategic plan pursuant to s. 290.0057. Enterprise zones designated pursuant to this section shall be effective January 1, 1997. Any enterprise zone designated under this paragraph having an effective date on or before January 1, 2005, shall continue to exist until, and shall terminate December 31, 2005, but shall cease to exist on December 31, 2005. Any enterprise zone redesignated on or after January 1, 2006, must do so in accordance with the Florida Enterprise Zone Act.

(b) Notwithstanding any provisions of this section to the contrary, communities in coastal counties with a county population greater than 20,000, which can demonstrate that the community has historically been a fishing community and has therefore had a direct adverse impact from the adoption of the constitutional amendment limiting the use of nets, shall also be eligible to apply for designation of an area as an enterprise zone. The community must comply with the requirements of s. 290.0055, except s. 290.0055(3). Such communities shall apply to the Office of Tourism, Trade, and Economic Development by August 15, 1996. The office may designate one enterprise zone under this paragraph, which shall be effective January 1, 1997, and which shall be in addition to the eight zones authorized under paragraph (a). Any enterprise zone designated under this paragraph having an effective date on or before January 1, 2005, shall continue to exist until December 31, 2005, but shall cease to exist on that date. Any enterprise zone redesignated on or after January 1, 2006, must do so in accordance with the

Florida Enterprise Zone Act. Such enterprise zone shall terminate December 31, 2005. The governing body having jurisdiction over such area shall create an enterprise zone development agency pursuant to s. 290.0056 and submit a strategic plan pursuant to s. 290.0057.

Section 29. Sections 290.00555, 290.0067, 290.00675, 290.00676, 290.00678, 290.00679, 290.0068, 290.00685, 290.00686, 290.00687, 290.00688, 290.00689, 290.0069, 290.00691, 290.00692, 290.00693, 290.00694, 290.00695, 290.00696, 290.00697, 290.00698, 290.00699, 290.00701, 290.00702, 290.00703, 290.00704, 290.00705, 290.00706, 290.00707, 290.00708, 290.00709, 290.009, and 290.015, Florida Statutes, are repealed.

Section 30. (1) Notwithstanding any other provision of law, any business that has created a new job, as defined in s. 212.096(1)(e), Florida Statutes, and hired any new employee, as defined in s. 212.096(1)(c), Florida Statutes, on or before December 31, 2005, for which a credit may be claimed under s. 212.096, Florida Statutes, and paid wages after December 31, 2005, for any creditable month under s. 212.096, Florida Statutes, is entitled to apply for, qualify for, and avail itself of the credit under s. 212.096, Florida Statutes, as if that section remained in effect, unaffected by other sections of this act, until such time as the business has received the maximum credit allowed pursuant to s. 212.096, Florida Statutes, as it existed on December 31, 2005. A business may not receive a credit pursuant to this subsection for any employee hired after October 1, 2005.

(2) Notwithstanding any other provision of law, any business that has created a new job, as defined in s. 220.03(1)(ff), Florida Statutes, and hired any new employee, as defined in s. 220.03(1)(q), Florida Statutes, on or before December 31, 2005, for which a credit may be claimed under s. 220.181, Florida Statutes, and paid wages after December 31, 2005, for any creditable month under s. 220.181, Florida Statutes, is entitled to apply for, qualify for, and avail itself of the credit under s. 220.181, Florida Statutes, as if that section remained in effect, unaffected by other sections of this act, until such time as the business has received the maximum credit allowed pursuant to s. 220.181, Florida Statutes, as it existed on December 31, 2005. A business may not receive a credit pursuant to this subsection for any employee hired after October 1, 2005.

(3) Notwithstanding any other provision of law, any business that has substantially completed improvements on or before December 31, 2005, for a new or expanding business, as defined in s. 196.012, Florida Statutes, in an enterprise zone is entitled to apply, on or before December 31, 2006, for an economic development ad valorem tax exemption under s. 196.1995(3), Florida Statutes, and if the exemption is granted, to avail itself of the full benefit of the exemption pursuant to that section, as if that section remained in effect, unaffected by other sections of this act until such time as the business has received the maximum exemption allowed pursuant to s. 196.1995(3), Florida Statutes, as it existed on December 31, 2005. In addition, if such exemption is granted, the business is entitled to qualify for and to avail itself of the credit in s. 220.182, Florida Statutes, as if that section remained in effect, unaffected by other sections of this act, until such time

as the business has received the maximum credit allowed pursuant to s. 220.182, Florida Statutes, as it existed on December 31, 2005.

(4) Notwithstanding any other provision of law, for any business that has made a community contribution, as defined by s. 220.03(1)(d), Florida Statutes, on or before December 31, 2005, and has received an approval letter from the Office of Tourism, Trade, and Economic Development, the provisions of s. 220.183(1)(e), Florida Statutes, remain in effect, unaffected by other sections of this act, until such time as the business has received the maximum credit allowed pursuant to s. 220.183, Florida Statutes, as it existed on December 31, 2005.

(5) Notwithstanding any other provision of law, for any business that has made a community contribution, as defined by s. 212.08(5)(q)2.a., Florida Statutes, on or before December 31, 2005, and has received an approval letter from the Office of Tourism, Trade, and Economic Development, the credit carryover provisions of s. 212.08(5)(q)1.b., Florida Statutes, remain in effect, unaffected by other sections of this act, until such time as the business has received the maximum credit allowed pursuant to s. 212.08(5)(q), Florida Statutes, as it existed on December 31, 2005.

(6) Notwithstanding any other provision of law, for any business that has made a community contribution, as defined by s. 624.5105(5)(a), Florida Statutes, on or before December 31, 2005, and has received an approval letter from the Office of Tourism, Trade, and Economic Development, the credit carryover provisions of s. 624.5105(1)(e), Florida Statutes, remain in effect, unaffected by other sections of this act, until such time as the business has received the maximum credit allowed pursuant to s. 624.5105, Florida Statutes, as it existed on December 31, 2005.

(7) Notwithstanding any other provision of law, for any business that has qualified for the exemption pursuant to s. 212.08(15), Florida Statutes, the provisions of s. 212.08(15)(g), Florida statutes, remain in effect, unaffected by other sections of this act, until such time as the business has received the maximum credit allowed pursuant to s. 212.08(15), Florida Statutes, as it existed on December 31, 2005.

Section 31. This act shall take effect July 1, 2005.

Approved by the Governor June 22, 2005.

Filed in Office Secretary of State June 22, 2005.