CHAPTER 2010-4

Senate Bill No. 1782

An act relating to the Florida Statutes; repealing ss. 110.1099(1)(b), 112.061(16), 212.031(10), 215.559(8), 220.183(1)(h), 253.01(3), 253.034(13), 287.057(14)(b), 373.1961(5) and (6), 373.472(1)(b), 375.041(3)(b), 379.201(3), 379.204(3), 379.206(3), 403.7095(8), 403.890(3), 408.036(1)(g), 624.5105(6), 733.702(5), and 985.0395, F.S.; and amending ss. 212.031(1)(a), 212.08(5)(p), and 380.06(19)(e); to delete provisions which have become inoperative by noncurrent repeal or expiration and, pursuant to s. 11.242(5)(b) and (i), may be omitted from the 2010 Florida Statutes only through a reviser's bill duly enacted by the Legislature; providing an effective date.

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

Section 1. Paragraph (b) of subsection (1) of section 110.1099, Florida Statutes, is repealed.

Reviser's note.—The cited paragraph, which relates to state employees not being authorized to receive fundable tuition waivers on a space-available basis during the 2001-2002 fiscal year only, expired pursuant to its own terms, effective July 1, 2002.

Section 2. Subsection (16) of section 112.061, Florida Statutes, is repealed.

Reviser's note.—The cited subsection, which relates to travel reimbursement for Supreme Court justices, expired pursuant to its own terms, effective July 1, 2009.

Section 3. Subsection (10) of section 212.031, Florida Statutes, is repealed, and paragraph (a) of subsection (1) of that section is amended to read:

212.031 Tax on rental or license fee for use of real property.—

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

1. Assessed as agricultural property under s. 193.461.

2. Used exclusively as dwelling units.

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

4. Recreational property or the common elements of a condominium when subject to a lease between the developer or owner thereof and the condominium association in its own right or as agent for the owners of individual condominium units or the owners of individual condominium units. However, only the lease payments on such property shall be exempt from the tax imposed by this chapter, and any other use made by the owner or the condominium association shall be fully taxable under this chapter.

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

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

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

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

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

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

a. Photography, sound and recording, casting, location managing and scouting, shooting, creation of special and optical effects, animation, adaptation (language, media, electronic, or otherwise), technological

modifications, computer graphics, set and stage support (such as electricians, lighting designers and operators, greensmen, prop managers and assistants, and grips), wardrobe (design, preparation, and management), hair and makeup (design, production, and application), performing (such as acting, dancing, and playing), designing and executing stunts, coaching, consulting, writing, scoring, composing, choreographing, script supervising, directing, producing, transmitting dailies, dubbing, mixing, editing, cutting, looping, printing, processing, duplicating, storing, and distributing;

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

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

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

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

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

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

12.~~13.~~ Property used or occupied predominantly for space flight business purposes. As used in this subparagraph, "space flight business" means the manufacturing, processing, or assembly of a space facility, space propulsion system, space vehicle, satellite, or station of any kind possessing the capacity for space flight, as defined by s. 212.02(23), or components thereof, and also means the following activities supporting space flight: vehicle launch activities, flight operations, ground control or ground support, and all administrative activities directly related thereto. Property shall be deemed to be used or occupied predominantly for space flight business purposes if more than 50 percent of the property, or improvements thereon, is used for one or more space flight business purposes. Possession by a landlord, lessor, or licensor of a signed written statement from the tenant, lessee, or licensee claiming the exemption shall relieve the landlord, lessor, or licensor from the responsibility of collecting the tax, and the department shall look solely to the tenant, lessee, or licensee for recovery of such tax if it determines that the exemption was not applicable.

Reviser's note.—Amends paragraph (1)(a) to delete subparagraph 12., which provides an exemption from tax for the rental or licensure of property to a concessionaire by specified recreational facilities for sale of event-related products, which subparagraph was repealed pursuant to its own terms, effective July 1, 2009. Repeals subsection (10), which provided for an exemption from tax for separately stated charges imposed by specified recreational facilities upon a lessee or licensee for food, drink, or services required or available in connection with a lease or license to use real property, including charges for event-related personnel, advertising, and credit card processing, which subsection was repealed by s. 2, ch. 2006-101, Laws of Florida, effective July 1, 2009. Since the subsection was not repealed by a "current session" of the Legislature, it may be omitted from the 2010 Florida Statutes only through a reviser's bill duly enacted by the Legislature. See s. 11.242(5)(b) and (i).

Section 4. Paragraph (p) of subsection (5) of section 212.08, Florida Statutes, is 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.—

(p) *Community contribution tax credit for donations.*—

1. Authorization.—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. A person may not 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 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 $10.5 million annually for projects that provide homeownership opportunities for low-income or very-low-income households as defined in s. 420.9071(19) and (28) and $3.5 million annually for all other projects.

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. This paragraph does not preclude projects that propose to construct or rehabilitate housing for low-income or very-low-income households on scattered sites. 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 nonrelated 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. 420.9071(19) and (28) is exempt from the area requirement of this sub-subparagraph.

e.(I) If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects that provide homeownership opportunities for low-income or very-low-income households as defined in s. 420.9071(19) and (28) are received for less than the annual tax credits available for those projects, the Office of Tourism, Trade, and Economic Development shall grant tax credits for those applications and shall grant remaining tax credits on a first-come, first-served basis for any subsequent eligible applications received before the end of the state fiscal year. If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects that provide homeownership opportunities for low-income or very-low-income households as defined in s. 420.9071(19) and (28) are received for more than the annual tax credits available for those projects, the office shall grant the tax credits for those applications as follows:

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

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

(II) If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects other than those that provide homeownership opportunities for low-income or very-low-income households as defined in s. 420.9071(19) and (28) are received for less than the annual tax credits available for those projects, the office shall grant tax credits for those applications and shall grant remaining tax credits on a first-come, first-served basis for any subsequent eligible applications received before the end of the state fiscal year. If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects other than those that provide homeownership opportunities for low-income or very-low-income households as defined in s. 420.9071(19) and (28) are received for more than the annual tax credits available for those projects, the office shall grant the tax credits for those applications on a pro rata basis.

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 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 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 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 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 shall, in consultation with the Department of Community Affairs and the statewide and regional housing and financial intermediaries, market the availability of the community contribution tax credit program to community-based organizations.

~~5. Notwithstanding sub-subparagraph 1.e., and for the 2008-2009 fiscal year only, the total amount of tax credit which may be granted for all programs approved under this section and ss. 220.183 and 624.5105 is $13 million annually for projects that provide homeownership opportunities for low-income or very-low-income households as defined in s. 420.9071(19) and (28) and $3.5 million annually for all other projects. This subparagraph expires June 30, 2009.~~

5.~~6.~~ Expiration.—This paragraph expires June 30, 2015; 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.

Reviser's note.—Amends paragraph (5)(p) to delete subparagraph 5., which relates to a cap on the community contribution tax credit for donations amounts for projects providing homeownership opportunities for low-income and very-low-income households for the 2008-2009 fiscal year, which subparagraph expired pursuant to its own terms, effective June 30, 2009.

Section 5. Subsection (8) of section 215.559, Florida Statutes, is repealed.

Reviser's note.—The cited subsection, which provides for allocation of funds for the Hurricane Loss Mitigation Program for the 2008-2009 fiscal year only, expired pursuant to its own terms, effective July 1, 2009.

Section 6. Paragraph (h) of subsection (1) of section 220.183, Florida Statutes, is repealed.

Reviser's note.—The cited paragraph, which relates to a cap on the community contribution tax credit amounts for projects providing homeownership opportunities for low-income and very-low-income households for the 2008-2009 fiscal year, expired pursuant to its own terms, effective June 30, 2009.

Section 7. Subsection (3) of section 253.01, Florida Statutes, is repealed.

Reviser's note.—The cited subsection, which relates to use of Internal Improvement Trust Fund moneys for the 2008-2009 fiscal year for grants and aids to local governments for the drinking water facility construction state revolving loan program, expired pursuant to its own terms, effective July 1, 2009.

Section 8. Subsection (13) of section 253.034, Florida Statutes, is repealed.

Reviser's note.—The cited subsection, which relates to deposit of funds from the sale of property by the Department of Highway Safety and Motor Vehicles located in Palm Beach County into the Highway Safety Operating Trust Fund to facilitate the exchange as provided in the General Appropriations Act, provided that at the conclusion of both exchanges the values are equalized, expired pursuant to its own terms, effective July 1, 2009.

Section 9. Paragraph (b) of subsection (14) of section 287.057, Florida Statutes, is repealed.

Reviser's note.—The cited paragraph, which relates to authority of the Department of Health to enter into an agreement, not to exceed 20 years, with a private contractor to finance, design, and construct a hospital, of no more than 50 beds, for the treatment of patients with active tuberculosis and to operate all aspects of daily operations within the facility, expired pursuant to its own terms, effective July 1, 2009.

Section 10. Subsections (5) and (6) of section 373.1961, Florida Statutes, are repealed.

Reviser's note.—Subsection (5), relating to distribution of funds for an alternative water supply for the 2008-2009 fiscal year only in the state water resource plan, expired pursuant to its own terms, effective July 1, 2009. Subsection (6), relating to funds remaining to be distributed after the distribution in subsection (5), for the 2008-2009 fiscal year only, has served its purpose.

Section 11. Paragraph (b) of subsection (1) of section 373.472, Florida Statutes, is repealed.

Reviser's note.—The cited paragraph, which provides that the uses and purposes of the Save Our Everglades Trust Fund specified in paragraph (1)(a) are inapplicable for the 2008-2009 fiscal year, expired pursuant to its own terms, effective July 1, 2009.

Section 12. Paragraph (b) of subsection (3) of section 375.041, Florida Statutes, is repealed.

Reviser's note.—The cited paragraph, which relates to transfer of moneys in the Land Acquisition Trust Fund to the Ecosystem

Management and Restoration Trust Fund for grants and aids to local governments for water projects as provided in the General Appropriations Act for the 2008-2009 fiscal year, expired pursuant to its own terms, effective July 1, 2009.

Section 13. Subsection (3) of section 379.201, Florida Statutes, is repealed.

Reviser's note.—The cited subsection, which relates to termination of the Administrative Trust Fund within the Fish and Wildlife Conservation Commission, was repealed by s. 2, ch. 2008-21, Laws of Florida, effective July 1, 2009. Since the subsection was not repealed by a "current session" of the Legislature, it may be omitted from the 2010 Florida Statutes only through a reviser's bill duly enacted by the Legislature. See s. 11.242(5)(b) and (i).

Section 14. Subsection (3) of section 379.204, Florida Statutes, is repealed.

Reviser's note.—The cited subsection, which relates to termination of the Federal Grants Trust Fund within the Fish and Wildlife Conservation Commission, was repealed by s. 2, ch. 2008-22, Laws of Florida, effective July 1, 2009. Since the subsection was not repealed by a "current session" of the Legislature, it may be omitted from the 2010 Florida Statutes only through a reviser's bill duly enacted by the Legislature. See s. 11.242(5)(b) and (i).

Section 15. Subsection (3) of section 379.206, Florida Statutes, is repealed.

Reviser's note.—The cited subsection, which relates to termination of the Grants and Donations Trust Fund within the Fish and Wildlife Conservation Commission, was repealed by s. 2, ch. 2008-23, Laws of Florida, effective July 1, 2009. Since the subsection was not repealed by a "current session" of the Legislature, it may be omitted from the 2010 Florida Statutes only through a reviser's bill duly enacted by the Legislature. See s. 11.242(5)(b) and (i).

Section 16. Paragraph (e) of subsection (19) of section 380.06, Florida Statutes, is amended to read:

380.06 Developments of regional impact.—

(19) SUBSTANTIAL DEVIATIONS.—

(e)1. Except for a development order rendered pursuant to subsection (22) or subsection (25), a proposed change to a development order that individually or cumulatively with any previous change is less than any numerical criterion contained in subparagraphs (b)1.-13. and does not exceed any other criterion, or that involves an extension of the buildout date of a development, or any phase thereof, of less than 5 years is not subject to the

public hearing requirements of subparagraph (f)3., and is not subject to a determination pursuant to subparagraph (f)5. Notice of the proposed change shall be made to the regional planning council and the state land planning agency. Such notice shall include a description of previous individual changes made to the development, including changes previously approved by the local government, and shall include appropriate amendments to the development order.

2. The following changes, individually or cumulatively with any previous changes, are not substantial deviations:

a. Changes in the name of the project, developer, owner, or monitoring official.

b. Changes to a setback that do not affect noise buffers, environmental protection or mitigation areas, or archaeological or historical resources.

c. Changes to minimum lot sizes.

d. Changes in the configuration of internal roads that do not affect external access points.

e. Changes to the building design or orientation that stay approximately within the approved area designated for such building and parking lot, and which do not affect historical buildings designated as significant by the Division of Historical Resources of the Department of State.

f. Changes to increase the acreage in the development, provided that no development is proposed on the acreage to be added.

g. Changes to eliminate an approved land use, provided that there are no additional regional impacts.

h. Changes required to conform to permits approved by any federal, state, or regional permitting agency, provided that these changes do not create additional regional impacts.

i. Any renovation or redevelopment of development within a previously approved development of regional impact which does not change land use or increase density or intensity of use.

j. Changes that modify boundaries and configuration of areas described in subparagraph (b)14. due to science-based refinement of such areas by survey, by habitat evaluation, by other recognized assessment methodology, or by an environmental assessment. In order for changes to qualify under this sub-subparagraph, the survey, habitat evaluation, or assessment must occur prior to the time a conservation easement protecting such lands is recorded and must not result in any net decrease in the total acreage of the lands specifically set aside for permanent preservation in the final development order.

~~k. Changes to permit the sale of an affordable housing unit to a person who earns less than 120 percent of the area median income, provided the developer actively markets the unit for a minimum period of 6 months, is unable to close a sale to a qualified buyer in a lower income qualified income class, a certificate of occupancy is issued for the unit, and the developer proposes to sell the unit to a person who earns less than 120 percent of the area median income at a purchase price that is no greater than the purchase price at which the unit was originally marketed to a lower income qualified class. This provision may not be applied to residential units approved pursuant to subparagraph (b)7. or paragraph (i), and shall expire on July 1, 2009.~~

k.~~l.~~ Any other change which the state land planning agency, in consultation with the regional planning council, agrees in writing is similar in nature, impact, or character to the changes enumerated in sub-subparagraphs a.-j. and which does not create the likelihood of any additional regional impact.

This subsection does not require the filing of a notice of proposed change but shall require an application to the local government to amend the development order in accordance with the local government's procedures for amendment of a development order. In accordance with the local government's procedures, including requirements for notice to the applicant and the public, the local government shall either deny the application for amendment or adopt an amendment to the development order which approves the application with or without conditions. Following adoption, the local government shall render to the state land planning agency the amendment to the development order. The state land planning agency may appeal, pursuant to s. 380.07(3), the amendment to the development order if the amendment involves sub-subparagraph g., sub-subparagraph h., sub-subparagraph j., or sub-subparagraph k., ~~or sub-subparagraph l.,~~ and it believes the change creates a reasonable likelihood of new or additional regional impacts.

3. Except for the change authorized by sub-subparagraph 2.f., any addition of land not previously reviewed or any change not specified in paragraph (b) or paragraph (c) shall be presumed to create a substantial deviation. This presumption may be rebutted by clear and convincing evidence.

4. Any submittal of a proposed change to a previously approved development shall include a description of individual changes previously made to the development, including changes previously approved by the local government. The local government shall consider the previous and current proposed changes in deciding whether such changes cumulatively constitute a substantial deviation requiring further development-of-regional-impact review.

5. The following changes to an approved development of regional impact shall be presumed to create a substantial deviation. Such presumption may be rebutted by clear and convincing evidence.

a. A change proposed for 15 percent or more of the acreage to a land use not previously approved in the development order. Changes of less than 15 percent shall be presumed not to create a substantial deviation.

b. Notwithstanding any provision of paragraph (b) to the contrary, a proposed change consisting of simultaneous increases and decreases of at least two of the uses within an authorized multiuse development of regional impact which was originally approved with three or more uses specified in s. 380.0651(3)(c), (d), (e), and (f) and residential use.

Reviser's note.—Amends paragraph (19)(e) to delete sub-subparagraph 2.k., which provided that changes to permit certain sales of affordable housing units are not substantial deviations from development orders, which sub-subparagraph expired pursuant to its own terms, effective July 1, 2009.

Section 17. Subsection (8) of section 403.7095, Florida Statutes, is repealed.

Reviser's note.—The cited subsection, which authorizes the Department of Environmental Protection, for the 2008-2009 fiscal year only, to award specified funds to counties having populations of fewer than 100,000 for waste tire and litter prevention, recycling education, and general solid waste programs and for the Innovative Grant Program, expired pursuant to its own terms, effective July 1, 2009.

Section 18. Subsection (3) of section 403.890, Florida Statutes, is repealed.

Reviser's note.—The cited subsection, which relates to transfer of moneys in the Water Protection and Sustainability Program Trust Fund to the Ecosystem Management and Restoration Trust Fund for grants and aids to local governments for water projects as provided in the General Appropriations Act, for the 2008-2009 fiscal year only, expired pursuant to its own terms, effective July 1, 2009.

Section 19. Paragraph (g) of subsection (1) of section 408.036, Florida Statutes, is repealed.

Reviser's note.—The cited paragraph, which requires review of an increase in the number of beds for acute care in a hospital that is located in a low-growth county, was repealed pursuant to its own terms, effective July 1, 2009.

Section 20. Subsection (6) of section 624.5105, Florida Statutes, is repealed.

Reviser's note.—The cited subsection, which relates to a cap on the community contribution tax credit amount for projects providing homeownership opportunities for low-income and very-low-income households for the 2008-2009 fiscal year, expired pursuant to its own terms, effective June 30, 2009.

Section 21. Subsection (5) of section 733.702, Florida Statutes, is repealed.

Reviser's note.—The cited subsection, which authorizes the Department of Revenue to file a claim against the estate of a decedent for taxes due under chapter 199 after the expiration of the time for filing claims provided in subsection (1), if the department files its claim within 30 days after the service of the inventory, was repealed by s. 26, ch. 2006-312, Laws of Florida, effective January 1, 2009. Since the subsection was not repealed by a "current session" of the Legislature, it may be omitted from the 2010 Florida Statutes only through a reviser's bill duly enacted by the Legislature. See s. 11.242(5)(b) and (i).

Section 22. Section 985.0395, Florida Statutes, is repealed.

Reviser's note.—The cited section, which created the cost of supervision and care waiver pilot program in the Fourth and Eleventh Judicial Circuits, was repealed pursuant to its own terms, effective October 1, 2009.

Section 23. This act shall take effect on the 60th day after adjournment sine die of the session of the Legislature in which enacted.

Approved by the Governor March 30, 2010.

Filed in Office Secretary of State March 30, 2010.