

CHAPTER 2013-42

Committee Substitute for Senate Bill No. 406

An act relating to economic development; establishing the Economic Development Programs Evaluation; requiring the Office of Economic and Demographic Research and the Office of Program Policy Analysis and Government Accountability to present the evaluation; requiring the offices to develop and submit a work plan for completing the evaluation by a certain date; requiring the offices to provide an analysis of certain economic development programs and specifying a schedule; requiring the Office of Economic and Demographic Research to make certain evaluations in its analysis; limiting the office's evaluation for the purposes of tax credits, tax refunds, sales tax exemptions, cash grants, and similar programs; requiring the office to use a certain model to evaluate each program; requiring the Office of Program Policy Analysis and Government Accountability to make certain evaluations in its analysis; providing the offices access to all data necessary to complete the evaluation; amending s. 20.60, F.S.; revising the date on which the Department of Economic Opportunity and Enterprise Florida, Inc., are required to report on the business climate and economic development in the state; specifying reports and information that must be included; amending s. 210.20, F.S.; requiring the Division of Alcoholic Beverages and Tobacco to certify the amount derived from the cigarette tax until a specified time; amending s. 212.08, F.S.; providing a tax exemption for a specific use of natural gas; revising the definitions of a "housing project" and "mixed-use project"; expanding the exemption for repairs to rotary wing aircraft; clarifying the application of certain amendments; amending s. 212.20, F.S.; requiring the Department of Revenue to distribute moneys to certified applicants for a facility used by a spring training franchise; amending s. 213.053, F.S.; authorizing the Department of Revenue to make certain information available to the director of the Office of Program Policy Analysis and Government Accountability and the coordinator of the Office of Economic and Demographic Research; authorizing the offices to share certain information; amending s. 220.182, F.S.; providing enterprise zone credits for each eligible location; amending s. 220.194, F.S.; requiring the annual report for the Florida Space Business Incentives Act to be included in the annual incentives report; deleting certain reporting requirements; amending s. 288.005, F.S.; providing a definition; amending s. 288.012, F.S.; requiring each State of Florida international office to submit a report to Enterprise Florida, Inc., for inclusion in its annual report; deleting a reporting date; amending s. 288.061, F.S.; requiring the Department of Economic Opportunity to analyze each economic development incentive application; prohibiting the executive director from approving an economic development incentive application unless a specified written declaration is received; amending s. 288.0656, F.S.; requiring the Rural Economic Development Initiative to submit a report to supplement the Department of Economic Opportunity's annual report; deleting certain reporting

requirements; creating s. 288.076, F.S.; providing definitions; requiring the department to publish on a website specified information concerning state investment in economic development programs; requiring the department to work with the Office of Economic and Demographic Research to provide a description of specified methodology and requiring the department to publish this description on its website; providing procedures and requirements for reviewing, updating, and supplementing specified published information; requiring the department to annually publish information relating to the progress of Quick Action Closing Fund projects; requiring the department to publish certain confidential information pertaining to participant businesses upon expiration of a specified confidentiality period; requiring the department to publish certain reports concerning businesses that fail to complete tax refund agreements under the tax refund program for qualified target industry businesses; providing for construction and legislative intent; authorizing the department to adopt rules; repealing s. 288.095(3)(c), F.S., relating to the annual report by Enterprise Florida, Inc., of programs funded by the Economic Development Incentives Account; amending s. 288.1045, F.S.; deleting a provision that prohibits a qualified applicant from receiving more than a specified amount of money in tax refunds; amending s. 288.106, F.S.; deleting a provision that prohibits a qualified target industry business from receiving more than a specified amount of money in tax refunds for certain projects; deleting and adding provisions relating to the application and approval process of the tax refund program for qualified target industry businesses; requiring the Department of Economic Opportunity to include information on qualified target industry businesses in the annual incentives report; deleting certain reporting requirements; amending s. 288.107, F.S.; revising definitions; revising provisions to conform to changes made by the act; revising the minimum criteria for participation in the brownfield redevelopment bonus refund; clarifying the application of certain amendments; amending s. 288.1081, F.S.; requiring the use of loan funds from the Economic Gardening Business Loan Pilot Program to be included in the department's annual report; deleting certain reporting requirements; amending s. 288.1082, F.S.; requiring the progress of the Economic Gardening Technical Assistance Pilot Program to be included in the department's annual report; deleting certain reporting requirements; amending s. 288.1088, F.S.; requiring the department to validate contractor performance for the Quick Action Closing Fund and include the performance validation in the annual incentives report; deleting certain reporting requirements; amending s. 288.1089, F.S.; requiring that certain projects in the Innovation Incentive Program provide a cumulative break-even economic benefit; requiring the department to report information relating to the Innovation Incentive Program in the annual incentives report; deleting certain reporting requirements; deleting provisions that require the Office of Program Policy Analysis and Government Accountability and the Auditor General's Office to report on the Innovation Incentive Program; creating s. 288.11631, F.S.; providing definitions; providing a certification process for an applicant to receive state funding for a facility for a spring training franchise; providing for the use of funds;

requiring a certified applicant to submit an annual report and requiring the department to publish such information; providing for decertification of a certified applicant; requiring the department to adopt rules; authorizing the Auditor General to conduct certain audits; amending s. 288.1253, F.S.; revising a reporting date; requiring expenditures of the Office of Film and Entertainment to be included in the annual entertainment industry financial incentive program report; amending s. 288.1254, F.S.; revising a reporting date; requiring the annual entertainment industry financial incentive program report to include certain information; amending s. 288.1258, F.S.; revising a reporting date; requiring the report detailing the relationship between tax exemptions and incentives to industry growth to be included in the annual entertainment industry financial incentive program report; amending s. 288.714, F.S.; requiring the Department of Economic Opportunity's annual report to include a report on the Black Business Loan Program; deleting certain reporting requirements; amending s. 288.7771, F.S.; requiring the Florida Export Finance Corporation to submit a report to Enterprise Florida, Inc.; amending s. 288.903, F.S.; requiring Enterprise Florida, Inc., with the Department of Economic Opportunity, to prepare an annual incentives report; repealing s. 288.904(6), F.S., relating to Enterprise Florida, Inc., which requires the department to report the return on the public's investment; amending s. 288.906, F.S.; requiring certain reports to be included in the Enterprise Florida, Inc., annual report; amending s. 288.907, F.S.; requiring Enterprise Florida, Inc., with the Department of Economic Opportunity, to prepare the annual incentives report; requiring the annual incentives report to include certain information; deleting a provision requiring the Division of Strategic Business Development to assist Enterprise Florida, Inc., with the report; amending s. 288.92, F.S.; requiring each division of Enterprise Florida, Inc., to submit a report; amending s. 288.95155, F.S.; requiring the financial status of the Florida Small Business Technology Growth Program to be included in the annual incentives report; amending s. 288.9914, F.S.; prohibiting the department from approving certain qualified investments; amending s. 290.0056, F.S.; revising a reporting date; requiring the enterprise zone development agency to submit certain information for the Department of Economic Opportunity's annual report; amending s. 290.014, F.S.; revising a reporting date; requiring certain reports on enterprise zones to be included in the Department of Economic Opportunity's annual report; amending s. 331.3051, F.S.; revising a reporting date; requiring Space Florida's annual report to include certain information; amending s. 331.310, F.S.; requiring the Board of Directors of Space Florida to supplement Space Florida's annual report with operations information; deleting certain reporting requirements; amending s. 446.50, F.S.; requiring the Department of Economic Opportunity's annual report to include a plan for the displaced homemaker program; deleting certain reporting requirements; prohibiting tax levied under ch. 212, F.S., from being collected during a certain time period for the sale of specified items; providing an appropriation from the General Revenue Fund to the Department of Revenue; providing an effective date.

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

Section 1. Economic Development Programs Evaluation.—The Office of Economic and Demographic Research and the Office of Program Policy Analysis and Government Accountability (OPPAGA) shall develop and present to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the chairs of the legislative appropriations committees the Economic Development Programs Evaluation.

(1) The Office of Economic and Demographic Research and OPPAGA shall coordinate the development of a work plan for completing the Economic Development Programs Evaluation and shall submit the work plan to the President of the Senate and the Speaker of the House of Representatives by July 1, 2013.

(2) The Office of Economic and Demographic Research and OPPAGA shall provide a detailed analysis of economic development programs as provided in the following schedule:

(a) By January 1, 2014, and every 3 years thereafter, an analysis of the following:

1. The capital investment tax credit established under s. 220.191, Florida Statutes.

2. The qualified target industry tax refund established under s. 288.106, Florida Statutes.

3. The brownfield redevelopment bonus refund established under s. 288.107, Florida Statutes.

4. High-impact business performance grants established under s. 288.108, Florida Statutes.

5. The Quick Action Closing Fund established under s. 288.1088, Florida Statutes.

6. The Innovation Incentive Program established under s. 288.1089, Florida Statutes.

7. Enterprise Zone Program incentives established under ss. 212.08(5), 212.08(15), 212.096, 220.181, and 220.182, Florida Statutes.

(b) By January 1, 2015, and every 3 years thereafter, an analysis of the following:

1. The entertainment industry financial incentive program established under s. 288.1254, Florida Statutes.

2. The entertainment industry sales tax exemption program established under s. 288.1258, Florida Statutes.

3. VISIT Florida and its programs established or funded under ss. 288.122, 288.1226, 288.12265, and 288.124, Florida Statutes.

4. The Florida Sports Foundation and related programs established under ss. 288.1162, 288.11621, 288.1166, 288.1167, 288.1168, 288.1169, and 288.1171, Florida Statutes.

(c) By January 1, 2016, and every 3 years thereafter, an analysis of the following:

1. The qualified defense contractor and space flight business tax refund program established under s. 288.1045, Florida Statutes.

2. The tax exemption for semiconductor, defense, or space technology sales established under s. 212.08(5)(j), Florida Statutes.

3. The Military Base Protection Program established under s. 288.980, Florida Statutes.

4. The Manufacturing and Spaceport Investment Incentive Program established under s. 288.1083, Florida Statutes.

5. The Quick Response Training Program established under s. 288.047, Florida Statutes.

6. The Incumbent Worker Training Program established under s. 445.003, Florida Statutes.

7. International trade and business development programs established or funded under s. 288.826, Florida Statutes.

(3) Pursuant to the schedule established in subsection (2), the Office of Economic and Demographic Research shall evaluate and determine the economic benefits, as defined in s. 288.005, Florida Statutes, of each program over the previous 3 years. The analysis must also evaluate the number of jobs created, the increase or decrease in personal income, and the impact on state gross domestic product from the direct, indirect, and induced effects of the state's investment in each program over the previous 3 years.

(a) For the purpose of evaluating tax credits, tax refunds, sales tax exemptions, cash grants, and similar programs, the Office of Economic and Demographic Research shall evaluate data only from those projects in which businesses received state funds during the evaluation period. Such projects may be fully completed, partially completed with future fund disbursement possible pending performance measures, or partially completed with no future fund disbursement possible as a result of a business's inability to meet performance measures.

(b) The analysis must use the model developed by the Office of Economic and Demographic Research, as required in s. 216.138, Florida Statutes, to evaluate each program. The office shall provide a written explanation of the

key assumptions of the model and how it is used. If the office finds that another evaluation model is more appropriate to evaluate a program, it may use another model, but it must provide an explanation as to why the selected model was more appropriate.

(4) Pursuant to the schedule established in subsection (2), OPPAGA shall evaluate each program over the previous 3 years for its effectiveness and value to the taxpayers of this state and include recommendations on each program for consideration by the Legislature. The analysis may include relevant economic development reports or analyses prepared by the Department of Economic Opportunity, Enterprise Florida, Inc., or local or regional economic development organizations; interviews with the parties involved; or any other relevant data.

(5) The Office of Economic and Demographic Research and OPPAGA must be given access to all data necessary to complete the Economic Development Programs Evaluation, including any confidential data. The offices may collaborate on data collection and analysis.

Section 2. Subsection (10) of section 20.60, Florida Statutes, is amended to read:

20.60 Department of Economic Opportunity; creation; powers and duties.

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

(a) The report must ~~shall~~ include the identification of problems and a prioritized list of recommendations.

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

1. The displaced homemaker program established under s. 446.50.
2. Information provided by the Department of Revenue under s. 290.014.
3. Information provided by enterprise zone development agencies under s. 290.0056 and an analysis of the activities and accomplishments of each enterprise zone.
4. The Economic Gardening Business Loan Pilot Program established under s. 288.1081 and the Economic Gardening Technical Assistance Pilot Program established under s. 288.1082.
5. A detailed report of the performance of the Black Business Loan Program and a cumulative summary of quarterly report data required under s. 288.714.

6. The Rural Economic Development Initiative established under s. 288.0656.

Section 3. Effective July 1, 2013, paragraph (c) of subsection (2) of section 210.20, Florida Statutes, is amended to read:

210.20 Employees and assistants; distribution of funds.—

(2) As collections are received by the division from such cigarette taxes, it shall pay the same into a trust fund in the State Treasury designated “Cigarette Tax Collection Trust Fund” which shall be paid and distributed as follows:

(c) Beginning July 1, 2013, and continuing through June 30, ~~2033~~ 2024, the division shall from month to month certify to the Chief Financial Officer the amount derived from the cigarette tax imposed by s. 210.02, less the service charges provided for in s. 215.20 and less 0.9 percent of the amount derived from the cigarette tax imposed by s. 210.02, which shall be deposited into the Alcoholic Beverage and Tobacco Trust Fund, specifying an amount equal to 1 percent of the net collections, and that amount shall be deposited into the Biomedical Research Trust Fund in the Department of Health. These funds are appropriated annually in an amount not to exceed \$3 million from the Biomedical Research Trust Fund for the Department of Health and the Sanford-Burnham Medical Research Institute to work in conjunction for the purpose of establishing activities and grant opportunities in relation to biomedical research.

Section 4. Paragraph (a) of subsection (4), paragraph (o) of subsection (5), and paragraphs (ee) and (rr) of subsection (7) 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.

(4) EXEMPTIONS; ITEMS BEARING OTHER EXCISE TAXES, ETC.

(a) Also exempt are:

1. Water delivered to the purchaser through pipes or conduits or delivered for irrigation purposes. The sale of drinking water in bottles, cans, or other containers, including water that contains minerals or carbonation in its natural state or water to which minerals have been added at a water treatment facility regulated by the Department of Environmental Protection or the Department of Health, is exempt. This exemption does not apply to the sale of drinking water in bottles, cans, or other containers if carbonation or flavorings, except those added at a water treatment facility, have been added. Water that has been enhanced by the

addition of minerals and that does not contain any added carbonation or flavorings is also exempt.

2. All fuels used by a public or private utility, including any municipal corporation or rural electric cooperative association, in the generation of electric power or energy for sale. Fuel other than motor fuel and diesel fuel is taxable as provided in this chapter with the exception of fuel expressly exempt herein. Effective July 1, 2013, natural gas used to generate electricity in a non-combustion fuel cell used in stationary equipment is exempt from the tax imposed by this chapter. Motor fuels and diesel fuels are taxable as provided in chapter 206, with the exception of those motor fuels and diesel fuels used by railroad locomotives or vessels to transport persons or property in interstate or foreign commerce, which are taxable under this chapter only to the extent provided herein. The basis of the tax shall be the ratio of intrastate mileage to interstate or foreign mileage traveled by the carrier's railroad locomotives or vessels that were used in interstate or foreign commerce and that had at least some Florida mileage during the previous fiscal year of the carrier, such ratio to be determined at the close of the fiscal year of the carrier. However, during the fiscal year in which the carrier begins its initial operations in this state, the carrier's mileage apportionment factor may be determined on the basis of an estimated ratio of anticipated miles in this state to anticipated total miles for that year, and subsequently, additional tax shall be paid on the motor fuel and diesel fuels, or a refund may be applied for, on the basis of the actual ratio of the carrier's railroad locomotives' or vessels' miles in this state to its total miles for that year. This ratio shall be applied each month to the total Florida purchases made in this state of motor and diesel fuels to establish that portion of the total used and consumed in intrastate movement and subject to tax under this chapter. The basis for imposition of any discretionary surtax shall be set forth in s. 212.054. Fuels used exclusively in intrastate commerce do not qualify for the proration of tax.

3. The transmission or wheeling of electricity.

(5) EXEMPTIONS; ACCOUNT OF USE.—

(o) *Building materials in redevelopment projects.*—

1. As used in this paragraph, the term:

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

b. "Housing project" means the conversion of an existing manufacturing or industrial building to a housing unit which is units in an urban high-crime area, an enterprise zone, an empowerment zone, a Front Porch Community, a designated brownfield site for which a rehabilitation agreement with the Department of Environmental Protection or a local government delegated by the Department of Environmental Protection has been executed under s. 376.80 and any abutting real property parcel within a brownfield area, or an

urban infill area; and in which the developer agrees to set aside at least 20 percent of the housing units in the project for low-income and moderate-income persons or the construction in a designated brownfield area of affordable housing for persons described in s. 420.0004(9), (11), (12), or (17) or in s. 159.603(7).

c. “Mixed-use project” means the conversion of an existing manufacturing or industrial building to mixed-use units that include artists’ studios, art and entertainment services, or other compatible uses. A mixed-use project must be located in an urban high-crime area, an enterprise zone, an empowerment zone, a Front Porch Community, a designated brownfield site for which a rehabilitation agreement with the Department of Environmental Protection or a local government delegated by the Department of Environmental Protection has been executed under s. 376.80 and any abutting real property parcel within a brownfield area, or an urban infill area; and the developer must agree to set aside at least 20 percent of the square footage of the project for low-income and moderate-income housing.

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

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

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

3. An application for a refund under this paragraph must be submitted to the department within 6 months after the date the project is deemed to be substantially completed by the local building code inspector. Within 30 working days after receipt of the application, the department shall determine

if it meets the requirements of this paragraph. A refund approved pursuant to this paragraph shall be made within 30 days after formal approval of the application by the department.

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

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

(7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any entity by this chapter do not inure to any transaction that is otherwise taxable under this chapter when payment is made by a representative or employee of the entity by any means, including, but not limited to, cash, check, or credit card, even when that representative or employee is subsequently reimbursed by the entity. In addition, exemptions provided to any entity by this subsection do not inure to any transaction that is otherwise taxable under this chapter unless the entity has obtained a sales tax exemption certificate from the department or the entity obtains or provides other documentation as required by the department. Eligible purchases or leases made with such a certificate must be in strict compliance with this subsection and departmental rules, and any person who makes an exempt purchase with a certificate that is not in strict compliance with this subsection and the rules is liable for and shall pay the tax. The department may adopt rules to administer this subsection.

(ee) *Aircraft repair and maintenance labor charges.*—~~There shall be exempt from the tax imposed by this chapter~~ All labor charges for the repair and maintenance of qualified aircraft and, aircraft of more than 2,000 pounds maximum certified takeoff weight, including and rotary wing aircraft, are exempt from the tax imposed under this chapter of more than 10,000 pounds maximum certified takeoff weight. Except as otherwise provided in this chapter, charges for parts and equipment furnished in connection with such labor charges are taxable.

(rr) *Equipment used in aircraft repair and maintenance.*—~~There shall be exempt from the tax imposed by this chapter~~ Replacement engines, parts, and equipment used in the repair or maintenance of qualified aircraft and, aircraft of more than 2,000 pounds maximum certified takeoff weight, including and rotary wing aircraft, are exempt from the tax imposed under this chapter if of more than 10,300 pounds maximum certified takeoff weight, when such parts or equipment are installed on such aircraft that is being repaired or maintained in this state.

Section 5. The amendments to section 212.08, Florida Statutes, made by this act do not apply to any housing project or mixed-use project where site development or construction work was initiated prior to the effective date of this act.

Section 6. Effective July 1, 2013, paragraph (d) of subsection (6) of section 212.20, Florida Statutes, is amended to read:

212.20 Funds collected, disposition; additional powers of department; operational expense; refund of taxes adjudicated unconstitutionally collected.—

(6) Distribution of all proceeds under this chapter and s. 202.18(1)(b) and (2)(b) shall be as follows:

(d) The proceeds of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be distributed as follows:

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

2. After the distribution under subparagraph 1., 8.814 percent of the amount remitted by a sales tax dealer located within a participating county pursuant to s. 218.61 shall be transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to be transferred shall be reduced by 0.1 percent, and the department shall distribute this amount to the Public Employees Relations Commission Trust Fund less \$5,000 each month, which shall be added to the amount calculated in subparagraph 3. and distributed accordingly.

3. After the distribution under subparagraphs 1. and 2., 0.095 percent shall be transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and distributed pursuant to s. 218.65.

4. After the distributions under subparagraphs 1., 2., and 3., 2.0440 percent of the available proceeds shall be transferred monthly to the Revenue Sharing Trust Fund for Counties pursuant to s. 218.215.

5. After the distributions under subparagraphs 1., 2., and 3., 1.3409 percent of the available proceeds shall be transferred monthly to the Revenue Sharing Trust Fund for Municipalities pursuant to s. 218.215. If the total revenue to be distributed pursuant to this subparagraph is at least as great as the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, no municipality shall receive less than the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000. If the total proceeds to be distributed are less than the amount received in combination from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year

1999-2000, each municipality shall receive an amount proportionate to the amount it was due in state fiscal year 1999-2000.

6. Of the remaining proceeds:

a. In each fiscal year, the sum of \$29,915,500 shall be divided into as many equal parts as there are counties in the state, and one part shall be distributed to each county. The distribution among the several counties must begin each fiscal year on or before January 5th and continue monthly for a total of 4 months. If a local or special law required that any moneys accruing to a county in fiscal year 1999-2000 under the then-existing provisions of s. 550.135 be paid directly to the district school board, special district, or a municipal government, such payment must continue until the local or special law is amended or repealed. The state covenants with holders of bonds or other instruments of indebtedness issued by local governments, special districts, or district school boards before July 1, 2000, that it is not the intent of this subparagraph to adversely affect the rights of those holders or relieve local governments, special districts, or district school boards of the duty to meet their obligations as a result of previous pledges or assignments or trusts entered into which obligated funds received from the distribution to county governments under then-existing s. 550.135. This distribution specifically is in lieu of funds distributed under s. 550.135 before July 1, 2000.

b. The department shall distribute \$166,667 monthly pursuant to s. 288.1162 to each applicant certified as a facility for a new or retained professional sports franchise pursuant to s. 288.1162. Up to \$41,667 shall be distributed monthly by the department to each certified applicant as defined in s. 288.11621 for a facility for a spring training franchise. However, not more than \$416,670 may be distributed monthly in the aggregate to all certified applicants for facilities for spring training franchises. Distributions begin 60 days after such certification and continue for not more than 30 years, except as otherwise provided in s. 288.11621. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided for in s. 288.1162(5) or s. 288.11621(3).

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

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

e. The department shall distribute up to \$55,555 monthly to each certified applicant as defined in s. 288.11631 for a facility used by a single spring training franchise, or up to \$111,110 monthly to each certified applicant as defined in s. 288.11631 for a facility used by more than one spring training franchise. Monthly distributions begin 60 days after such certification or July 1, 2016, whichever is later, and continue for not more than 30 years, except as otherwise provided in s. 288.11631. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided in s. 288.11631(3).

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

Section 7. Paragraph (bb) is added to subsection (8) of section 213.053, Florida Statutes, to read:

213.053 Confidentiality and information sharing.—

(8) Notwithstanding any other provision of this section, the department may provide:

(bb) Information to the director of the Office of Program Policy Analysis and Government Accountability or his or her authorized agent, and to the coordinator of the Office of Economic and Demographic Research or his or her authorized agent, for purposes of completing the Economic Development Programs Evaluation. Information obtained from the department pursuant to this paragraph may be shared by the director and the coordinator, or the director's or coordinator's authorized agent, for purposes of completing the Economic Development Programs Evaluation.

Disclosure of information under this subsection shall be pursuant to a written agreement between the executive director and the agency. Such agencies, governmental or nongovernmental, shall be bound by the same requirements of confidentiality as the Department of Revenue. Breach of confidentiality is a misdemeanor of the first degree, punishable as provided by s. 775.082 or s. 775.083.

Section 8. Paragraph (b) of subsection (1) and subsection (2) of section 220.182, Florida Statutes, is amended to read:

220.182 Enterprise zone property tax credit.—

(1)

(b) If the credit granted pursuant to this section 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 under this section after applying the other credits and unused credit carryovers in the order provided in s. 220.02(8). The amount of credit taken under this section in any one year, however, shall not exceed \$25,000

for each eligible location, or, if no less than 20 percent of the employees of the business at that location are residents of an enterprise zone, excluding temporary employees, the amount shall not exceed \$50,000 for each eligible location.

(2) To be eligible to receive an expanded enterprise zone property tax credit of up to \$50,000 for each eligible location, the business must provide a statement, under oath, on the form prescribed by the department for claiming the credit authorized by this section, that no less than 20 percent of its employees at that location, excluding temporary and part-time employees, are residents of an enterprise zone. It shall be a condition precedent to the granting of each annual tax credit that such employment requirements be fulfilled throughout each year during the 5-year period of the credit. The statement shall set forth the name and place of residence of each permanent employee on the last day of business of the tax year for which the credit is claimed or, if the employee is no longer employed or eligible for the credit on that date, the last calendar day of the last full calendar month the employee was employed or eligible for the credit at the relevant site.

Section 9. Subsection (9) of section 220.194, Florida Statutes, is amended to read:

220.194 Corporate income tax credits for spaceflight projects.—

(9) ANNUAL REPORT.—Beginning in 2014, the Department of Economic Opportunity, in cooperation with Space Florida and the department, shall include in the ~~submit an annual~~ incentives report required under s. 288.907 a summary of summarizing activities relating to the Florida Space Business Incentives Act established under this section ~~to the Governor, the President of the Senate, and the Speaker of the House of Representatives by each November 30.~~

Section 10. Subsection (4) is added to section 288.005, Florida Statutes, to read:

288.005 Definitions.—As used in this chapter, the term:

(4) “Jobs” means full-time equivalent positions, including, but not limited to, positions obtained from a temporary employment agency or employee leasing company or through a union agreement or coemployment under a professional employer organization agreement, which result directly from a project in this state. This number does not include temporary construction jobs involved with the construction of facilities for the project.

Section 11. Subsection (3) of section 288.012, Florida Statutes, is amended to read:

288.012 State of Florida international offices; state protocol officer; protocol manual.—The Legislature finds that the expansion of international trade and tourism is vital to the overall health and growth of the economy of this state. This expansion is hampered by the lack of technical and business

assistance, financial assistance, and information services for businesses in this state. The Legislature finds that these businesses could be assisted by providing these services at State of Florida international offices. The Legislature further finds that the accessibility and provision of services at these offices can be enhanced through cooperative agreements or strategic alliances between private businesses and state, local, and international governmental entities.

(3) ~~By October 1 of each year, Each international office shall~~ annually submit to Enterprise Florida, Inc., the department a complete and detailed report on its activities and accomplishments during the ~~previous preceding~~ fiscal year for inclusion in the annual report required under s. 288.906. In the a format and by the annual date prescribed ~~provided~~ by Enterprise Florida, Inc., the report must set forth information on:

- (a) The number of Florida companies assisted.
- (b) The number of inquiries received about investment opportunities in this state.
- (c) The number of trade leads generated.
- (d) The number of investment projects announced.
- (e) The estimated U.S. dollar value of sales confirmations.
- (f) The number of representation agreements.
- (g) The number of company consultations.
- (h) Barriers or other issues affecting the effective operation of the office.
- (i) Changes in office operations which are planned for the current fiscal year.
- (j) Marketing activities conducted.
- (k) Strategic alliances formed with organizations in the country in which the office is located.
- (l) Activities conducted with Florida’s other international offices.
- (m) Any other information that the office believes would contribute to an understanding of its activities.

Section 12. Present subsections (2) and (3) of section 288.061, Florida Statutes, are renumbered as subsections (3) and (4), respectively, and a new subsection (2) and subsection (5) are added to that section, to read:

288.061 Economic development incentive application process.—

(2) Beginning July 1, 2013, the department shall review and evaluate each economic development incentive application for the economic benefits of the proposed award of state incentives proposed for the project. The term “economic benefits” has the same meaning as in s. 288.005. The Office of Economic and Demographic Research shall establish the methodology and model used to calculate the economic benefits. For purposes of this requirement, an amended definition of economic benefits may be developed by the Office of Economic and Demographic Research.

(5)(a) The executive director may not approve an economic development incentive application unless the application includes a signed written declaration by the applicant which states that the applicant has read the information in the application and that the information is true, correct, and complete to the best of the applicant’s knowledge and belief.

(b) After an economic development incentive application is approved, the awardee shall provide, in each year that the department is required to validate contractor performance, a signed written declaration. The written declaration must state that the awardee has reviewed the information and that the information is true, correct, and complete to the best of the awardee’s knowledge and belief.

Section 13. Subsection (8) of section 288.0656, Florida Statutes, is amended to read:

288.0656 Rural Economic Development Initiative.—

(8) REDI shall submit a report to the ~~department~~ Governor, the President of the Senate, and the Speaker of the House of Representatives each year on or before September 1 on all REDI activities for the ~~previous~~ prior fiscal year as a supplement to the department’s annual report required under s. 20.60. This ~~supplementary~~ report ~~must~~ shall include:

(a) A status report on all projects currently being coordinated through REDI, the number of preferential awards and allowances made pursuant to this section, the dollar amount of such awards, and the names of the recipients.

~~(b) The report shall also include~~ A description of all waivers of program requirements granted.

~~(c) The report shall also include~~ Information as to the economic impact of the projects coordinated by REDI, ~~and~~

~~(d) Recommendations based on the review and evaluation of statutes and rules having an adverse impact on rural communities, and proposals to mitigate such adverse impacts.~~

Section 14. Effective October 1, 2013, section 288.076, Florida Statutes, is created to read:

288.076 Return on investment reporting for economic development programs.—

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

(a) “Jobs” has the same meaning as provided in s. 288.106(2)(i).

(b) “Participant business” means an employing unit, as defined in s. 443.036, that has entered into an agreement with the department to receive a state investment.

(c) “Project” has the same meaning as provided in s. 288.106(2)(m).

(d) “Project award date” means the date a participant business enters into an agreement with the department to receive a state investment.

(e) “State investment” means any state grants, tax exemptions, tax refunds, tax credits, or other state incentives provided to a business under a program administered by the department, including the capital investment tax credit under s. 220.191.

(2) The department shall maintain a website for the purpose of publishing the information described in this section. The information required to be published under this section must be provided in a format accessible to the public which enables users to search for and sort specific data and to easily view and retrieve all data at once.

(3) Within 48 hours after expiration of the period of confidentiality for project information deemed confidential and exempt pursuant to s. 288.075, the department shall publish the following information pertaining to each project:

(a) *Projected economic benefits.*—The projected economic benefits at the time of the initial project award date.

(b) *Project information.*—

1. The program or programs through which state investment is being made.

2. The maximum potential cumulative state investment in the project.

3. The target industry or industries, and any high impact sectors implicated by the project.

4. The county or counties that will be impacted by the project.

5. For a project that requires local commitment, the total cumulative local financial commitment and in-kind support for the project.

(c) *Participant business information.*—

1. The location of the headquarters of the participant business or, if a subsidiary, the headquarters of the parent company.

2. The firm size class of the participant business, or where owned by a parent company the firm size class of the participant business's parent company, using the firm size classes established by the United States Department of Labor Bureau of Labor Statistics, and whether the participant business qualifies as a small business as defined in s. 288.703.

3. The date of the project award.

4. The expected duration of the contract.

5. The anticipated dates when the participant business will claim the last state investment.

(d) *Project evaluation criteria.*—Economic benefits generated by the project.

(e) *Project performance goals.*—

1. The incremental direct jobs attributable to the project, identifying the number of jobs generated and the number of jobs retained.

2. The number of jobs generated and the number of jobs retained by the project, and for projects commencing after October 1, 2013, the average annual wage of persons holding such jobs.

3. The incremental direct capital investment in the state generated by the project.

(f) *Total state investment to date.*—The total amount of state investment disbursed to the participant business to date under the terms of the contract, itemized by incentive program.

(4) The department shall calculate and publish on its website the economic benefits of each project within 48 hours after the conclusion of the agreement between each participant business and the department. The department shall work with the Office of Economic and Demographic Research to provide a description of the methodology used to calculate the economic benefits of a project, and the department must publish the information on its website.

(5) At least annually, from the project award date, the department shall:

(a) Publish verified results to update the information described in paragraphs (3)(b)-(f) to accurately reflect any changes in the published information since the project award date.

(b) Publish on its website the date on which the information collected and published for each project was last updated.

(6) Annually, the department shall publish information relating to the progress of Quick Action Closing Fund projects, including the average number of days between the date the department receives a completed application and the date on which the application is approved.

(7)(a) Within 48 hours after expiration of the period of confidentiality provided under s. 288.075, the department shall publish the contract or agreement described in s. 288.061, redacted to protect the participant business from disclosure of information that remains confidential or exempt by law.

(b) Within 48 hours after submitting any report of findings and recommendations made pursuant to s. 288.106(7)(d) concerning a business's failure to complete a tax refund agreement pursuant to the tax refund program for qualified target industry businesses, the department shall publish such report.

(8) For projects completed before October 1, 2013, the department shall compile and, by October 1, 2014, shall publish the information described in subsections (3), (4), and (5), to the extent such information is available and applicable.

(9) The provisions of this section that restrict the department's publication of information are intended only to limit the information that the department may publish on its website and shall not be construed to create an exemption from public records requirements under s. 119.07(1) or s. 24(a), Art. I of the State Constitution.

(10) The department may adopt rules to administer this section.

Section 15. Paragraph (c) of subsection (3) of section 288.095, Florida Statutes, is repealed.

Section 16. Effective July 1, 2013, present paragraphs (d) through (h) of subsection (2) of section 288.1045, Florida Statutes, are redesignated as paragraphs (c) through (g), respectively, and present paragraph (c) of that subsection is amended to read:

288.1045 Qualified defense contractor and space flight business tax refund program.—

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

~~(c) A qualified applicant may not receive more than \$7 million in tax refunds pursuant to this section in all fiscal years.~~

Section 17. Effective July 1, 2013, paragraph (c) of subsection (3), paragraph (c) of subsection (4), and paragraph (d) of subsection (7) of section 288.106, Florida Statutes, are amended to read:

288.106 Tax refund program for qualified target industry businesses.—

(3) TAX REFUND; ELIGIBLE AMOUNTS.—

(c) A qualified target industry business may not receive refund payments of more than 25 percent of the total tax refunds specified in the tax refund agreement under subparagraph (5)(a)1. in any fiscal year. Further, a qualified target industry business may not receive more than \$1.5 million in refunds under this section in any single fiscal year, or more than \$2.5 million in any single fiscal year if the project is located in an enterprise zone. ~~A qualified target industry business may not receive more than \$7 million in refund payments under this section in all fiscal years, or more than \$7.5 million if the project is located in an enterprise zone.~~

(4) APPLICATION AND APPROVAL PROCESS.—

(c) Each application meeting the requirements of paragraph (b) must be submitted to the department for determination of eligibility. The department shall review and evaluate each application based on, but not limited to, the following criteria:

1. Expected contributions to the state's economy, consistent with the state strategic economic development plan prepared by the department.

2. ~~The economic benefits of the proposed award of tax refunds under this section and the economic benefits of state incentives proposed for the project. The term "economic benefits" has the same meaning as in s. 288.005. The Office of Economic and Demographic Research shall review and evaluate the methodology and model used to calculate the economic benefits and shall report its findings by September 1 of every 3rd year, to the President of the Senate and the Speaker of the House of Representatives.~~

3. The amount of capital investment to be made by the applicant in this state.

4. The local financial commitment and support for the project.

5. The expected effect of the project on the unemployed and underemployed unemployment rate in the county where the project will be located.

6. The expected effect of the award on the viability of the project and the probability that the project would be undertaken in this state if such tax refunds are granted to the applicant.

~~7. The expected long-term commitment of the applicant to economic growth and employment in this state resulting from the project.~~

~~7.8.~~ A review of the business's past activities in this state or other states, including whether the ~~such~~ business has been subjected to criminal or civil fines and penalties. This subparagraph does not require the disclosure of confidential information.

(7) ADMINISTRATION.—

(d) Beginning with tax refund agreements signed after July 1, 2010, the department shall attempt to ascertain the causes for any business's failure to complete its agreement and ~~shall report its findings and recommendations must be included in the annual incentives report under s. 288.907 to the Governor, the President of the Senate, and the Speaker of the House of Representatives. The report shall be submitted by December 1 of each year beginning in 2011.~~

Section 18. Paragraphs (c) and (d) of subsection (1), subsections (2) and (3), and paragraphs (a), (b), and (f) of subsection (4) of section 288.107, Florida Statutes, are amended to read:

288.107 Brownfield redevelopment bonus refunds.—

(1) DEFINITIONS.—As used in this section:

(c) “Brownfield area eligible for bonus refunds” means a brownfield site for which a rehabilitation agreement with the Department of Environmental Protection or a local government delegated by the Department of Environmental Protection has been executed under s. 376.80 and any abutting real property parcel within a brownfield contiguous area of one or more brownfield sites, some of which may not be contaminated, and which has been designated by a local government by resolution under s. 376.80. Such areas may include all or portions of community redevelopment areas, enterprise zones, empowerment zones, other such designated economically deprived communities and areas, and Environmental Protection Agency-designated brownfield pilot projects.

(d) “Eligible business” means:

1. A qualified target industry business as defined in s. 288.106(2); or

2. A business that can demonstrate a fixed capital investment of at least \$2 million in mixed-use business activities, including multiunit housing, commercial, retail, and industrial in brownfield areas eligible for bonus refunds, or at least \$500,000 in brownfield areas that do not require site cleanup, and that provides benefits to its employees.

(2) BROWNFIELD REDEVELOPMENT BONUS REFUND.—Bonus refunds shall be approved by the department as specified in the final order and allowed from the account as follows:

(a) A bonus refund of \$2,500 shall be allowed to any qualified target industry business as defined in s. 288.106 for each new Florida job created in a brownfield area eligible for bonus refunds which ~~that~~ is claimed on the qualified target industry business's annual refund claim authorized in s. 288.106(6).

(b) A bonus refund of up to \$2,500 shall be allowed to any other eligible business as defined in subparagraph (1)(d)2. for each new Florida job created in a brownfield area eligible for bonus refunds which ~~that~~ is claimed under an

annual claim procedure similar to the annual refund claim authorized in s. 288.106(6). The amount of the refund shall be equal to 20 percent of the average annual wage for the jobs created.

(3) CRITERIA.—The minimum criteria for participation in the brownfield redevelopment bonus refund are:

(a) The creation of at least 10 new full-time permanent jobs. Such jobs shall not include construction or site rehabilitation jobs associated with the implementation of a brownfield site agreement as described in s. 376.80(5).

(b) The completion of a fixed capital investment of at least \$2 million in mixed-use business activities, including multiunit housing, commercial, retail, and industrial in brownfield areas eligible for bonus refunds, ~~or at least \$500,000 in brownfield areas that do not require site cleanup~~, by an eligible business applying for a refund under paragraph (2)(b) which provides benefits to its employees.

~~(c) That the designation as a brownfield will diversify and strengthen the economy of the area surrounding the site.~~

~~(d) That the designation as a brownfield will promote capital investment in the area beyond that contemplated for the rehabilitation of the site.~~

~~(e) A resolution adopted by the governing board of the county or municipality in which the project will be located that recommends that certain types of businesses be approved.~~

(4) PAYMENT OF BROWNFIELD REDEVELOPMENT BONUS REFUNDS.—

(a) To be eligible to receive a bonus refund for new Florida jobs created in a brownfield area eligible for bonus refunds, a business must have been certified as a qualified target industry business under s. 288.106 or eligible business as defined in paragraph (1)(d) and must have indicated on the qualified target industry business tax refund application form submitted in accordance with s. 288.106(4) or other similar agreement for other eligible business as defined in paragraph (1)(d) that the project for which the application is submitted is or will be located in a brownfield area eligible for bonus refunds and that the business is applying for certification as a qualified brownfield business under this section, and must have signed a qualified target industry business tax refund agreement with the department that indicates that the business has been certified as a qualified target industry business located in a brownfield area eligible for bonus refunds and specifies the schedule of brownfield redevelopment bonus refunds that the business may be eligible to receive in each fiscal year.

(b) To be considered to receive an eligible brownfield redevelopment bonus refund payment, the business meeting the requirements of paragraph (a) must submit a claim once each fiscal year on a claim form approved by the department which indicates the location of the brownfield site for which a

rehabilitation agreement with the Department of Environmental Protection or a local government delegated by the Department of Environmental Protection has been executed under s. 376.80, the address of the business facility's brownfield location, the name of the brownfield in which it is located, the number of jobs created, and the average wage of the jobs created by the business within the brownfield as defined in s. 288.106 or other eligible business as defined in paragraph (1)(d) and the administrative rules and policies for that section.

(f) Applications shall be reviewed and certified pursuant to s. 288.061. The department shall review all applications submitted under s. 288.106 or other similar application forms for other eligible businesses as defined in paragraph (1)(d) which indicate that the proposed project will be located in a brownfield area eligible for bonus refunds and determine, with the assistance of the Department of Environmental Protection, that the project location is within a brownfield area eligible for bonus refunds as provided in this act.

Section 19. The amendments to section 288.107, Florida Statutes, made by this act do not apply to any party seeking a brownfield redevelopment bonus refund where, before the effective date of this act:

(1) A resolution endorsing the refund was approved by the local government;

(2) Any such party seeking the refund filed a notice of intent to seek a refund or filed an application for the refund with the Department of Economic Opportunity or Enterprise Florida, Inc.; or

(3) Any such party seeking the refund executed an actual tax refund agreement with the Department of Economic Opportunity.

Section 20. Subsection (8) of section 288.1081, Florida Statutes, is amended to read:

288.1081 Economic Gardening Business Loan Pilot Program.—

(8) The annual report required under s. 20.60 must describe ~~On June 30 and December 31 of each year, the department shall submit a report to the Governor, the President of the Senate, and the Speaker of the House of Representatives which describes in detail the use of the loan funds. The report must include, at a minimum, the number of businesses receiving loans, the number of full-time equivalent jobs created as a result of the loans, the amount of wages paid to employees in the newly created jobs, the locations and types of economic activity undertaken by the borrowers, the amounts of loan repayments made to date, and the default rate of borrowers.~~

Section 21. Subsection (8) of section 288.1082, Florida Statutes, is amended to read:

288.1082 Economic Gardening Technical Assistance Pilot Program.—

(8) ~~The annual report required under s. 20.60 must describe. On December 31 of each year, the department shall submit a report to the Governor, the President of the Senate, and the Speaker of the House of Representatives which describes in detail the progress of the pilot program. The report must include, at a minimum, the number of businesses receiving assistance, the number of full-time equivalent jobs created as a result of the assistance, if any, the amount of wages paid to employees in the newly created jobs, and the locations and types of economic activity undertaken by the businesses.~~

Section 22. Paragraph (e) of subsection (3) of section 288.1088, Florida Statutes, is amended to read:

288.1088 Quick Action Closing Fund.—

(3)

(e) ~~The department Enterprise Florida, Inc., shall validate contractor performance and report. such validation shall be reported in the annual incentives report required under s. 288.907 within 6 months after completion of the contract to the Governor, President of the Senate, and the Speaker of the House of Representatives.~~

Section 23. Paragraphs (b) and (d) of subsection (4), and subsections (9) and (11) of section 288.1089, Florida Statutes, are amended to read:

288.1089 Innovation Incentive Program.—

(4) To qualify for review by the department, the applicant must, at a minimum, establish the following to the satisfaction of the department:

(b) A research and development project must:

1. Serve as a catalyst for an emerging or evolving technology cluster.
2. Demonstrate a plan for significant higher education collaboration.
3. Provide the state, at a minimum, a cumulative break-even economic benefit ~~return on investment~~ within a 20-year period.
4. Be provided with a one-to-one match from the local community. The match requirement may be reduced or waived in rural areas of critical economic concern or reduced in rural areas, brownfield areas, and enterprise zones.

(d) For an alternative and renewable energy project in this state, the project must:

1. Demonstrate a plan for significant collaboration with an institution of higher education;

2. Provide the state, at a minimum, a cumulative break-even economic benefit return-on-investment within a 20-year period;

3. Include matching funds provided by the applicant or other available sources. The match requirement may be reduced or waived in rural areas of critical economic concern or reduced in rural areas, brownfield areas, and enterprise zones;

4. Be located in this state; and

5. Provide at least 35 direct, new jobs that pay an estimated annual average wage that equals at least 130 percent of the average private sector wage.

(9) The department shall validate the performance of an innovation business, a research and development facility, or an alternative and renewable energy business that has received an award. At the conclusion of the innovation incentive award agreement, or its earlier termination, the department shall include in the annual incentives report required under s. 288.907 a detailed description of, ~~within 90 days, submit a report to the Governor, the President of the Senate, and the Speaker of the House of Representatives detailing whether the recipient of the innovation incentive grant achieved its specified outcomes.~~

(11)(a) The department shall include in ~~submit to the Governor, the President of the Senate, and the Speaker of the House of Representatives, as part of the annual incentives report required under s. 288.907,~~ a report summarizing the activities and accomplishments of the recipients of grants from the Innovation Incentive Program during the previous 12 months and an evaluation of whether the recipients are catalysts for additional direct and indirect economic development in Florida.

(b) ~~Beginning March 1, 2010, and every third year thereafter, the Office of Program Policy Analysis and Government Accountability, in consultation with the Auditor General's Office, shall release a report evaluating the Innovation Incentive Program's progress toward creating clusters of high-wage, high-skilled, complementary industries that serve as catalysts for economic growth specifically in the regions in which they are located, and generally for the state as a whole. Such report should include critical analyses of quarterly and annual reports, annual audits, and other documents prepared by the Innovation Incentive Program awardees; relevant economic development reports prepared by the department, Enterprise Florida, Inc., and local or regional economic development organizations; interviews with the parties involved; and any other relevant data. Such report should also include legislative recommendations, if necessary, on how to improve the Innovation Incentive Program so that the program reaches its anticipated potential as a catalyst for direct and indirect economic development in this state.~~

Section 24. Effective July 1, 2013, section 288.11631, Florida Statutes, is created to read:

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

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

(a) “Agreement” means a certified, signed lease between an applicant that applies for certification on or after July 1, 2013, and a spring training franchise for the use of a facility.

(b) “Applicant” means a unit of local government as defined in s. 218.369, including a local government located in the same county, which has partnered with a certified applicant before the effective date of this section or with an applicant for a new certification, for purposes of sharing in the responsibilities of a facility.

(c) “Certified applicant” means a facility for a spring training franchise or a unit of local government that is certified under this section.

(d) “Facility” means a spring training stadium, playing fields, and appurtenances intended to support spring training activities.

(e) “Local funds” and “local matching funds” mean funds provided by a county, municipality, or other local government.

(2) CERTIFICATION PROCESS.—

(a) Before certifying an applicant to receive state funding for a facility for a spring training franchise, the department must verify that:

1. The applicant is responsible for the construction or renovation of the facility for a spring training franchise or holds title to the property on which the facility for a spring training franchise is located.

2. The applicant has a certified copy of a signed agreement with a spring training franchise. The signed agreement with a spring training franchise for the use of a facility must, at a minimum, be equal to the length of the term of the bonds issued for the public purpose of constructing or renovating a facility for a spring training franchise. If no such bonds are issued for the public purpose of constructing or renovating a facility for a spring training franchise, the signed agreement with a spring training franchise for the use of a facility must be for at least 20 years. Any such agreement with a spring training franchise for the use of a facility cannot be signed more than 4 years before the expiration of any existing agreement with a spring training franchise for the use of a facility. The agreement must also require the franchise to reimburse the state for state funds expended by an applicant under this section if the franchise relocates before the agreement expires. The agreement may be contingent on an award of funds under this section and other conditions precedent.

3. The applicant has made a financial commitment to provide 50 percent or more of the funds required by an agreement for the construction or renovation of the facility for a spring training franchise. The commitment may be contingent upon an award of funds under this section and other conditions precedent.

4. The applicant demonstrates that the facility for a spring training franchise will attract a paid attendance of at least 50,000 persons annually to the spring training games.

5. The facility for a spring training franchise is located in a county that levies a tourist development tax under s. 125.0104.

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

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

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

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

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

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

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

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

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

9. The location of the facility in a brownfield, an enterprise zone, a community redevelopment area, or other area of targeted development or revitalization included in an urban infill redevelopment plan.

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

1. Specifies the amount of the state incentive funding to be distributed. The amount of state incentive funding per certified applicant may not exceed \$20 million. However, if a certified applicant's facility is used by more than one spring training franchise, the maximum amount may not exceed \$50 million, and the Department of Revenue shall make distributions to the applicant pursuant to s. 212.20(6)(d)6.e. for not more than 37 years and 6 months.

2. States the criteria that the certified applicant must meet in order to remain certified. These criteria must include a provision stating that the spring training franchise must reimburse the state for any funds received if the franchise does not comply with the terms of the contract.

3. States that the certified applicant is subject to decertification if the certified applicant fails to comply with this section or the agreement.

4. States that the department may recover state incentive funds if the certified applicant is decertified.

5. Specifies the information that the certified applicant must report to the department.

6. Includes any provision deemed prudent by the department.

(3) USE OF FUNDS.—

(a) A certified applicant may use funds provided under s. 212.20(6)(d)6.e. only to:

1. Serve the public purpose of constructing or renovating a facility for a spring training franchise.

2. Pay or pledge for the payment of debt service on, or to fund debt service reserve funds, arbitrage rebate obligations, or other amounts payable with respect thereto, bonds issued for the construction or renovation of such facility, or for the reimbursement of such costs or the refinancing of bonds issued for such purposes.

(b) State funds awarded to a certified applicant for a facility for a spring training franchise may not be used to subsidize facilities that are privately owned by, maintained by, and used exclusively by a spring training franchise.

(c) The Department of Revenue may not distribute funds under s. 212.20(6)(d)6.e. until July 1, 2016. Further, the Department of Revenue may not distribute funds to an applicant certified on or after July 1, 2013, until it receives notice from the department that:

1. The certified applicant has encumbered funds under either subparagraph (a)1. or 2.; and

2. If applicable, any existing agreement with a spring training franchise for the use of a facility has expired.

(d)1. All certified applicants shall place unexpended state funds received pursuant to s. 212.20(6)(d)6.e. in a trust fund or separate account for use only as authorized in this section.

2. A certified applicant may request that the department notify the Department of Revenue to suspend further distributions of state funds made available under s. 212.20(6)(d)6.e. for 12 months after expiration of an existing agreement with a spring training franchise to provide the certified applicant with an opportunity to enter into a new agreement with a spring training franchise, at which time the distributions shall resume.

3. The expenditure of state funds distributed to an applicant certified after July 1, 2013, must begin within 48 months after the initial receipt of the state funds. In addition, the construction or renovation of a spring training facility must be completed within 24 months after the project's commencement.

(4) ANNUAL REPORTS.—

(a) On or before September 1 of each year, a certified applicant shall submit to the department a report that includes, but is not limited to:

1. A detailed accounting of all local and state funds expended to date on the project financed under this section.

2. A copy of the contract between the certified local governmental entity and the spring training franchise.

3. A cost-benefit analysis of the team's impact on the community.

4. Evidence that the certified applicant continues to meet the criteria in effect when the applicant was certified.

(b) The department shall compile the information received from each certified applicant and publish the information annually by November 1.

(5) DECERTIFICATION.—

(a) The department shall decertify a certified applicant upon the request of the certified applicant.

(b) The department shall decertify a certified applicant if the certified applicant does not:

1. Have a valid agreement with a spring training franchise; or

2. Satisfy its commitment to provide local matching funds to the facility.

However, decertification proceedings against a local government certified after July 1, 2013, shall be delayed until 12 months after the expiration of the local government's existing agreement with a spring training franchise, and without a new agreement being signed, if the certified local government can demonstrate to the department that it is in active negotiations with a major league spring training franchise, other than the franchise that was the basis for the original certification.

(c) A certified applicant has 60 days after it receives a notice of intent to decertify from the department to petition for review of the decertification. Within 45 days after receipt of the request for review, the department must notify a certified applicant of the outcome of the review.

(d) The department shall notify the Department of Revenue that a certified applicant has been decertified within 10 days after the order of decertification becomes final. The Department of Revenue shall immediately stop the payment of any funds under this section which were not encumbered by the certified applicant under subparagraph (3)(a)2.

(e) The department shall order a decertified applicant to repay all of the unencumbered state funds that the applicant received under this section and any interest that accrued on those funds. The repayment must be made within 60 days after the decertification order becomes final. These funds shall be deposited into the General Revenue Fund.

(f) A local government as defined in s. 218.369 may not be decertified by the department if it has paid or pledged for the payment of debt service on, or to fund debt service reserve funds, arbitrage rebate obligations, or other amounts payable with respect thereto, bonds issued for the construction or renovation of the facility for which the local government was certified, or for the reimbursement of such costs or the refinancing of bonds issued for the construction or renovation of the facility for which the local government was certified, or for the reimbursement of such costs or the refinancing of bonds issued for such purpose. This subsection does not preclude or restrict the ability of a certified local government to refinance, refund, or defease such bonds.

(6) RULEMAKING.—The department shall adopt rules to implement the certification, decertification, and decertification review processes required by this section.

(7) AUDITS.—The Auditor General may conduct audits as provided in s. 11.45 to verify that the distributions under this section are expended as required in this section. If the Auditor General determines that the distributions under this section are not expended as required by this section, the Auditor General shall notify the Department of Revenue, which may pursue recovery of the funds under the laws and rules governing the assessment of taxes.

Section 25. Subsection (3) of section 288.1253, Florida Statutes, is amended to read:

288.1253 Travel and entertainment expenses.—

(3) The Office of Film and Entertainment department shall include in the annual report for the entertainment industry financial incentive program required under s. 288.1254(10) a prepare an annual report of the office's expenditures of the Office of Film and Entertainment and provide such report to the Legislature no later than December 30 of each year for the expenditures of the previous fiscal year. The report must shall consist of a summary of all travel, entertainment, and incidental expenses incurred within the United States and all travel, entertainment, and incidental expenses incurred outside the United States, as well as a summary of all successful projects that developed from such travel.

Section 26. Subsection (10) of section 288.1254, Florida Statutes, is amended to read:

288.1254 Entertainment industry financial incentive program.—

(10) ANNUAL REPORT.—~~Each November 1~~ October 1, the Office of Film and Entertainment shall ~~submit~~ provide an annual report for the previous fiscal year to the Governor, the President of the Senate, and the Speaker of the House of Representatives which outlines the incentive program's return on investment and economic benefits to the state. The report must ~~shall~~ also include an estimate of the full-time equivalent positions created by each production that received tax credits under this section and information relating to the distribution of productions receiving credits by geographic region and type of production. The report must also include the expenditures report required under s. 288.1253(3) and the information describing the relationship between tax exemptions and incentives to industry growth required under s. 288.1258(5).

Section 27. Subsection (5) of section 288.1258, Florida Statutes, is amended to read:

288.1258 Entertainment industry qualified production companies; application procedure; categories; duties of the Department of Revenue; records and reports.—

(5) RELATIONSHIP OF TAX EXEMPTIONS AND INCENTIVES TO INDUSTRY GROWTH; REPORT TO THE LEGISLATURE.—The Office of Film and Entertainment shall keep annual records from the information provided on taxpayer applications for tax exemption certificates beginning January 1, 2001. These records also ~~must~~ shall reflect a ratio of the annual amount of sales and use tax exemptions under this section, plus the incentives awarded pursuant to s. 288.1254 to the estimated amount of funds expended by certified productions. In addition, the office shall maintain data showing annual growth in Florida-based entertainment

industry companies and entertainment industry employment and wages. The employment information must shall include an estimate of the full-time equivalent positions created by each production that received tax credits pursuant to s. 288.1254. The Office of Film and Entertainment shall include report this information in the annual report for the entertainment industry financial incentive program required under s. 288.1254(10) to the Legislature ~~no later than December 1 of each year.~~

Section 28. Subsection (3) of section 288.714, Florida Statutes, is amended to read:

288.714 Quarterly and annual reports.—

(3) ~~By August 31 of each year, The department shall~~ include in its annual report required under s. 20.60 provide to the Governor, the President of the Senate, and the Speaker of the House of Representatives a detailed report of the performance of the Black Business Loan Program. The report must include a cumulative summary of the quarterly report data compiled pursuant to required by subsection (2) (1).

Section 29. Section 288.7771, Florida Statutes, is amended to read:

288.7771 Annual report of Florida Export Finance Corporation.—~~The corporation shall annually prepare and submit to Enterprise Florida, Inc., the department for inclusion in its annual report required under by s. 288.906, s. 288.095~~ a complete and detailed report setting forth:

- (1) The report required in s. 288.776(3).
- (2) Its assets and liabilities at the end of its most recent fiscal year.

Section 30. Section 288.903, Florida Statutes, is amended to read:

288.903 Duties of Enterprise Florida, Inc.—Enterprise Florida, Inc., shall have the following duties:

(1) Responsibly and prudently manage all public and private funds received, and ensure that the use of such funds is in accordance with all applicable laws, bylaws, or contractual requirements.

(2) Administer the entities or programs created pursuant to part IX of this chapter; ss. 288.9622-288.9624; ss. 288.95155 and 288.9519; and chapter 95-429, Laws of Florida, line 1680Y.

(3) Prepare an annual report pursuant to s. 288.906.

(4) Prepare, in conjunction with the department, and an annual incentives report pursuant to s. 288.907.

~~(5)~~(4) Assist the department with the development of an annual and a long-range strategic business blueprint for economic development required in s. 20.60.

~~(6)(5)~~ In coordination with Workforce Florida, Inc., identify education and training programs that will ensure Florida businesses have access to a skilled and competent workforce necessary to compete successfully in the domestic and global marketplace.

Section 31. Subsection (6) of section 288.904, Florida Statutes, is repealed.

Section 32. Subsection (3) is added to section 288.906, Florida Statutes, to read:

288.906 Annual report of Enterprise Florida, Inc., and its divisions; audits.—

(3) The following reports must be included as supplements to the detailed report required by this section:

(a) The annual report of the Florida Export Finance Corporation required under s. 288.7771.

(b) The report on international offices required under s. 288.012.

Section 33. Section 288.907, Florida Statutes, is amended to read:

288.907 Annual incentives report.—

~~(1) By December 30 of each year, In addition to the annual report required under s. 288.906, Enterprise Florida, Inc., in conjunction with the department, by December 30 of each year, shall provide the Governor, the President of the Senate, and the Speaker of the House of Representatives a detailed incentives report quantifying the economic benefits for all of the economic development incentive programs marketed by Enterprise Florida, Inc.~~

~~(a) The annual incentives report must include:~~

~~(1) For each incentive program:~~

~~(a)1. A brief description of the incentive program.~~

~~(b)2. The amount of awards granted, by year, since inception and the annual amount actually transferred from the state treasury to businesses or for the benefit of businesses for each of the previous 3 years.~~

~~3.— The economic benefits, as defined in s. 288.005, based on the actual amount of private capital invested, actual number of jobs created, and actual wages paid for incentive agreements completed during the previous 3 years.~~

~~(c)4. The report shall also include~~ The actual amount of private capital invested, actual number of jobs created, and actual wages paid for incentive agreements completed during the previous 3 years for each target industry sector.

~~(2)(b)~~ For projects completed during the previous state fiscal year, ~~the report must include:~~

~~(a)1.~~ The number of economic development incentive applications received.

~~(b)2.~~ The number of recommendations made to the department by Enterprise Florida, Inc., including the number recommended for approval and the number recommended for denial.

~~(c)3.~~ The number of final decisions issued by the department for approval and for denial.

~~(d)4.~~ The projects for which a tax refund, tax credit, or cash grant agreement was executed, identifying for each project:

1.a. The number of jobs committed to be created.

2.b. The amount of capital investments committed to be made.

3.e. The annual average wage committed to be paid.

4.d. The amount of state economic development incentives committed to the project from each incentive program under the project's terms of agreement with the Department of Economic Opportunity.

5.e. The amount and type of local matching funds committed to the project.

(e) Tax refunds paid or other payments made funded out of the Economic Development Incentives Account for each project.

(f) The types of projects supported.

~~(3)(e)~~ For economic development projects that received tax refunds, tax credits, or cash grants under the terms of an agreement for incentives, ~~the report must identify:~~

~~(a)1.~~ The number of jobs actually created.

~~(b)2.~~ The amount of capital investments actually made.

~~(c)3.~~ The annual average wage paid.

~~(4)(d)~~ For a project receiving economic development incentives approved by the department and receiving federal or local incentives, ~~the report must include~~ a description of the federal or local incentives, if available.

~~(5)(e)~~ ~~The report must state~~ the number of withdrawn or terminated projects that did not fulfill the terms of their agreements with the department and, consequently, are not receiving incentives.

(6) For any agreements signed after July 1, 2010, findings and recommendations on the efforts of the department to ascertain the causes of any business’s inability to complete its agreement made under s. 288.106.

~~(7)(f) The amount report must include an analysis of the economic benefits, as defined in s. 288.005, of tax refunds, tax credits, or other payments made to projects locating or expanding in state enterprise zones, rural communities, brownfield areas, or distressed urban communities. The report must include a separate analysis of the impact of such tax refunds on state enterprise zones designated under s. 290.0065, rural communities, brownfield areas, and distressed urban communities.~~

(8) The name of and tax refund amount for each business that has received a tax refund under s. 288.1045 or s. 288.106 during the preceding fiscal year.

~~(9)(g) An identification of The report must identify the target industry businesses and high-impact businesses.~~

(10)(h) A description of The report must describe the trends relating to business interest in, and usage of, the various incentives, and the number of minority-owned or woman-owned businesses receiving incentives.

~~(11)(i) An identification of The report must identify incentive programs not used and recommendations for program changes or program elimination utilized.~~

(12) Information related to the validation of contractor performance required under s. 288.061.

(13) Beginning in 2014, a summation of the activities related to the Florida Space Business Incentives Act.

~~(2) The Division of Strategic Business Development within the department shall assist Enterprise Florida, Inc., in the preparation of the annual incentives report.~~

Section 34. Subsection (3) of section 288.92, Florida Statutes, is amended to read:

288.92 Divisions of Enterprise Florida, Inc.—

~~(3) By October 15 each year, Each division shall draft and submit an annual report for inclusion in the report required under s. 288.906 which details the division’s activities during the previous prior fiscal year and includes any recommendations for improving current statutes related to the division’s related area of responsibility.~~

Section 35. Subsection (5) of section 288.95155, Florida Statutes, is amended to read:

288.95155 Florida Small Business Technology Growth Program.—

(5) Enterprise Florida, Inc., shall prepare for inclusion in the annual report of the department required under s. 288.907 by ~~s. 288.095~~ a report on the financial status of the program. The report must specify the assets and liabilities of the program within the current fiscal year and must include a portfolio update that lists all of the businesses assisted, the private dollars leveraged by each business assisted, and the growth in sales and in employment of each business assisted.

Section 36. Effective July 1, 2013, paragraph (c) of subsection (3) of section 288.9914, Florida Statutes, is amended to read:

288.9914 Certification of qualified investments; investment issuance reporting.—

(3) REVIEW.—

(c) The department may not approve a cumulative amount of qualified investments that may result in the claim of more than ~~\$178.8~~ \$163.8 million in tax credits during the existence of the program or more than ~~\$36.6~~ \$33.6 million in tax credits in a single state fiscal year. However, the potential for a taxpayer to carry forward an unused tax credit may not be considered in calculating the annual limit.

Section 37. Subsection (11) of section 290.0056, Florida Statutes, is amended to read:

290.0056 Enterprise zone development agency.—

(11) Before ~~October 1~~ December 1 of each year, the agency shall submit to the department for inclusion in the annual report required under s. 20.60 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 department.

Section 38. Section 290.014, Florida Statutes, is amended to read:

290.014 Annual reports on enterprise zones.—

(1) By ~~October 1 February 1~~ of each year, the Department of Revenue shall submit an annual report to the department detailing the usage and revenue impact by county of the state incentives listed in s. 290.007.

(2) ~~By March 1 of each year, the department shall submit an annual report to the Governor, the Speaker of the House of Representatives, and the President of the Senate. The annual report required under s. 20.60 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.~~

Section 39. Subsection (11) of section 331.3051, Florida Statutes, is amended to read:

331.3051 Duties of Space Florida.—Space Florida shall:

(11) Annually report on its performance with respect to its business plan, to include finance, spaceport operations, research and development, work-force development, and education. Space Florida shall submit the report ~~shall be submitted~~ to the Governor, the President of the Senate, and the Speaker of the House of Representatives by November 30 no later than September 1 for the previous prior fiscal year. The annual report must include operations information as required under s. 331.310(2)(e).

Section 40. Paragraph (e) of subsection (2) of section 331.310, Florida Statutes, is amended to read:

331.310 Powers and duties of the board of directors.—

(2) The board of directors shall:

(e) Prepare an annual report of operations as a supplement to the annual report required under s. 331.3051(11). The report must ~~shall~~ include, but not be limited to, a balance sheet, an income statement, a statement of changes in financial position, a reconciliation of changes in equity accounts, a summary of significant accounting principles, the auditor’s report, a summary of the status of existing and proposed bonding projects, comments from management about the year’s business, and prospects for the next year; ~~which shall be submitted each year by November 30 to the Governor, the President of the Senate, the Speaker of the House of Representatives, the minority leader of the Senate, and the minority leader of the House of Representatives.~~

Section 41. Subsection (4) of section 446.50, Florida Statutes, is amended to read:

446.50 Displaced homemakers; multiservice programs; report to the Legislature; Displaced Homemaker Trust Fund created.—

(4) DISPLACED HOMEMAKER PROGRAM STATE PLAN.—

(a) The Department of Economic Opportunity shall include in its annual report required under s. 20.60 a develop a 3-year state plan for the displaced homemaker program which shall be updated annually. The plan must address, at a minimum, the need for programs specifically designed to serve displaced homemakers, any necessary service components for such programs in addition to those described enumerated in this section, goals of the displaced homemaker program with an analysis of the extent to which those goals are being met, and recommendations for ways to address any unmet program goals. Any request for funds for program expansion must be based on the state plan.

(b) The displaced homemaker program ~~Each annual update must address any changes in the components of the 3-year state plan and a report that~~ must include, but need not be limited to, the following:

(a)1. The scope of the incidence of displaced homemakers;

(b)2. A compilation and report, by program, of data submitted to the department pursuant to subparagraph (3)(b)3. ~~subparagraph 3.~~ by funded displaced homemaker service programs;

(c)3. An identification and description of the programs in the state which receive funding from the department, including funding information; and

(d)4. An assessment of the effectiveness of each displaced homemaker service program based on outcome criteria established by rule of the department.

(e) ~~The 3-year state plan must be submitted to the President of the Senate, the Speaker of the House of Representatives, and the Governor on or before January 1, 2001, and annual updates of the plan must be submitted by January 1 of each subsequent year.~~

Section 42. (1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from 12:01 a.m. on August 2, 2013, through 11:59 p.m. on August 4, 2013, on the sale of:

(a) Clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a sales price of \$75 or less per item. As used in this paragraph, the term “clothing” means:

1. Any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs; and

2. All footwear, excluding skis, swim fins, roller blades, and skates.

(b) School supplies having a sales price of \$15 or less per item. As used in this paragraph, the term “school supplies” means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, protractors, compasses, and calculators.

(c) Personal computers and related accessories having a sales price of \$750 or less, purchased for noncommercial home or personal use. The term “personal computer” means an electronic device that accepts information in digital or similar form and manipulates such information for a result based on a sequence of instructions. The term includes any electronic book reader, laptop, desktop, handheld, tablet, or tower computer but does not include cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data. The term “related accessories” includes keyboards, mice, personal digital assistants, monitors, other peripheral devices, modems, routers, and nonrecreational software, regardless of whether the accessories are used in association with a personal computer base unit; however, the term does not include furniture or systems, devices, software, or peripherals that are designed or intended primarily for recreational use. The term “monitor” does not include a device that includes a television tuner.

(2) The tax exemptions provided in this section do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, within a public lodging establishment as defined in s. 509.013(4), Florida Statutes, or within an airport as defined in s. 330.27(2), Florida Statutes.

(3) The Department of Revenue may, and all conditions are deemed met to, adopt emergency rules pursuant to ss. 120.536(1) and 120.54, Florida Statutes, to administer this section.

(4) For the 2012-2013 fiscal year, the sum of \$235,695 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of administering this section. Funds remaining unexpended or unencumbered from this appropriation as of June 30, 2013, shall revert and be reappropriated for the same purpose in the 2013-2014 fiscal year.

Section 43. Except as otherwise expressly provided in this act, this act shall take effect upon becoming a law.

Approved by the Governor May 20, 2013.

Filed in Office Secretary of State May 20, 2013.