

1 A bill to be entitled
2 An act relating to opportunity zones; reviving,
3 readopting, and amending s. 290.001, F.S.; renaming
4 the Florida Enterprise Act as the Florida Opportunity
5 Act; reviving and readopting s. 290.002, F.S.;
6 providing legislative findings; reviving, readopting,
7 and amending s. 290.003, F.S.; conforming provisions
8 to changes made by the act; reviving, readopting, and
9 amending s. 290.004, F.S.; revising definitions;
10 defining the term "opportunity zones"; creating s.
11 290.00552, F.S.; providing an approval procedure
12 allowing certain opportunity zones to receive certain
13 state incentives; specifying the documents that a
14 governing body or bodies must provide to the
15 Department of Economic Opportunity; repealing s.
16 290.0055, F.S., relating to local nominating
17 procedures; reviving, readopting, and amending s.
18 290.0056, F.S.; requiring the creation of opportunity
19 zone development agencies if an opportunity zone will
20 seek state incentives; specifying procedures for
21 appointing a board of commissioners; specifying how
22 business is to be conducted; specifying powers and
23 responsibilities of the board; providing powers and
24 responsibilities of the governing body as the managing
25 agent; authorizing the agency to invest in community

26 investment corporations under certain circumstances
27 and for specific purposes; requiring the agency to
28 submit an annual report to the department; repealing
29 s. 290.0057, F.S., relating to enterprise zone
30 development plans; repealing s. 290.0058, F.S.,
31 relating to the determination of pervasive poverty,
32 unemployment, and general distress; repealing s.
33 290.0065, F.S., relating to state designation of
34 enterprise zones; reviving, readopting, and amending
35 s. 290.0066, F.S.; specifying conditions under which
36 the department may revoke state incentives authorized
37 for an opportunity zone; specifying conditions under
38 which an automatic revocation may occur; specifying
39 that such decision is subject to chapter 120;
40 repealing s. 290.00677, F.S., relating to rural
41 enterprise zones and special qualifications; reviving,
42 readopting, and amending s. 290.007, F.S.; specifying
43 the state incentives available in opportunity zones;
44 reviving, readopting, and amending s. 290.012, F.S.;
45 specifying that existing enterprise zones cease to
46 exist on a specified date and opportunity zones are
47 authorized for state incentives thereafter; reviving,
48 readopting, and amending s. 290.0135, F.S.;
49 authorizing local governments to review their
50 ordinances to encourage the economic viability and

51 profitability of business and commerce in opportunity
 52 zones; reviving, readopting, and amending s. 290.014,
 53 F.S.; requiring the Department of Revenue to submit an
 54 annual report to the department concerning state
 55 incentives; repealing s. 290.016, F.S., relating to a
 56 repeal date for the Enterprise Zone Act; amending ss.
 57 212.08, 212.096, 220.181, 220.182, 159.803, 163.2514,
 58 163.503, 163.522, 166.522, 166.231, 193.077, 193.085,
 59 195.073, 195.099, 196.012, 196.1995, 205.022, 205.054,
 60 212.02, 220.02, 220.03, 220.13, 288.0659, 288.076,
 61 288.106, 288.907, 288.1089, 288.1175, 339.2821,
 62 339.63, and 624.5105, F.S.; conforming provisions to
 63 changes made by the act; reenacting s. 196.1996, F.S.;
 64 relating to specific ad valorem tax exemptions in
 65 effect on a specified date; repealing s. 290.06561,
 66 F.S., relating to the designation of a rural
 67 enterprise zone as catalyst site; providing a
 68 directive to the Division of Law Revision; providing
 69 an effective date.

70
 71 Be It Enacted by the Legislature of the State of Florida:

72
 73 Section 1. Notwithstanding the repeal scheduled in section
 74 11 of chapter 2005-287, Laws of Florida, which occurred on
 75 December 31, 2015, section 290.001, Florida Statutes, is

76 | revived, readopted, and amended to read:

77 | 290.001 Florida Opportunity ~~Enterprise~~ Zone Act; popular
78 | name.—Sections 290.001-290.014 ~~290.001-290.016~~ may be cited as
79 | the "Florida Opportunity ~~Enterprise~~ Zone Act."

80 | Section 2. Notwithstanding the repeal scheduled in section
81 | 11 of chapter 2005-287, Laws of Florida, which occurred on
82 | December 31, 2015, section 290.002, Florida Statutes, is revived
83 | and readopted to read:

84 | 290.002 Legislative findings.—It is hereby found and
85 | declared that:

86 | (1) Within the communities of this state, there exist
87 | areas that chronically display extreme and unacceptable levels
88 | of unemployment, physical deterioration, and economic
89 | disinvestment.

90 | (2) Each such area is a blight on the community as a
91 | whole, tarnishes the image and reputation of the community in
92 | the eyes of its residents, and reduces the desirability of the
93 | community as a place to visit and live.

94 | (3) Such severely distressed areas have high crime rates
95 | and provide environments detrimental to the physical and
96 | emotional health of their residents.

97 | (4) The revitalization and redevelopment of each such area
98 | for the ultimate benefit of its residents and the community as a
99 | whole is of critical importance to the individual community and
100 | to this state.

101 (5) The resources of all levels of government are
102 insufficient, and often inappropriate, to undertake successfully
103 the massive task of restoring the social and economic
104 productivity of such areas.

105 (6) The ultimate revitalization of such areas can occur
106 only if the private sector can be induced to invest its own
107 resources in productive enterprises that rebuild the industrial
108 and commercial viability of the areas and provide jobs for
109 residents of the areas.

110 (7) In order to provide the private sector with the
111 necessary incentives to invest in such distressed areas,
112 governments at all levels should seek ways to relax or eliminate
113 fiscal and regulatory constraints and should seek to identify
114 supportive actions that facilitate business investment in such
115 distressed areas and overcome business objections to distressed
116 area site locations.

117 Section 3. Notwithstanding the repeal scheduled in section
118 11 of chapter 2005-287, Laws of Florida, which occurred on
119 December 31, 2015, section 290.003, Florida Statutes, is
120 revived, readopted, and amended to read:

121 290.003 Policy and purpose.—It is the policy of this state
122 to provide the necessary means to assist local communities,
123 their residents, and the private sector in creating the proper
124 economic and social environment to induce the investment of
125 private resources in productive business enterprises located in

126 severely distressed areas and to provide jobs for residents of
 127 such areas. In achieving this objective, the state will seek to
 128 provide appropriate investments, tax benefits, and regulatory
 129 relief of sufficient importance to encourage the business
 130 community to commit its financial participation. The purpose of
 131 ss. 290.001-290.014 ~~ss. 290.001-290.016~~ is to establish a
 132 process that clearly identifies such severely distressed areas
 133 and provides incentives by both the state and local government
 134 to induce private investment in such areas. The Legislature,
 135 therefore, declares the revitalization of opportunity ~~enterprise~~
 136 zones, through the concerted efforts of government and the
 137 private sector, to be a public purpose.

138 Section 4. Notwithstanding the repeal scheduled in section
 139 11 of chapter 2005-287, Laws of Florida, which occurred on
 140 December 31, 2015, section 290.004, Florida Statutes, is
 141 revived, readopted, and amended to read:

142 290.004 Definitions relating to Florida Opportunity
 143 ~~Enterprise~~ Zone Act.—As used in ss. 290.001-290.014 ~~290.001-~~
 144 ~~290.016~~:

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

151 (2) "Department" means the Department of Economic
 152 Opportunity.

153 (3) "Governing body" means the council or other
 154 legislative body charged with governing the county or
 155 municipality.

156 (4) "Minority business enterprise" has the same meaning as
 157 provided in s. 288.703.

158 (5) "Opportunity zone" means any low-income census tract
 159 in Florida that was certified by the United States Department of
 160 the Treasury on June 14, 2018, as a "qualified opportunity zone"
 161 under Internal Revenue Code Section 1400Z-1(b)(1)(B).

162 ~~(5) "Rural enterprise zone" means an enterprise zone that~~
 163 ~~is nominated by a county having a population of 75,000 or fewer,~~
 164 ~~or a county having a population of 100,000 or fewer which is~~
 165 ~~contiguous to a county having a population of 75,000 or fewer,~~
 166 ~~or by a municipality in such a county, or by such a county and~~
 167 ~~one or more municipalities. An enterprise zone designated in~~
 168 ~~accordance with s. 290.0065(5)(b) is considered to be a rural~~
 169 ~~enterprise zone.~~

170 (6) "Small business" has the same meaning as provided in
 171 s. 288.703.

172 Section 5. Section 290.00552, Florida Statutes, is created
 173 to read:

174 290.00552 Approval procedure.—

175 (1) Any county or municipality, or a county and one or

176 more municipalities together, may apply to the department for
177 approval for the zone to receive state incentives under s.
178 290.007. The governing body or bodies must provide the
179 department with the following:

180 (a) A copy of a resolution adopted by the governing body
181 or bodies which documents that an opportunity zone development
182 agency has been created pursuant to s. 290.0056.

183 (b) A copy of an adopted strategic plan. At a minimum, the
184 plan must:

185 1. Briefly describe each community's goals for
186 revitalizing the area.

187 2. Describe each community approaches to economic
188 development, social and human services, transportation, housing,
189 community development, public safety, and educational and
190 environmental concerns will be addressed in a coordinated
191 fashion, and explain how these linkages support the community's
192 goals.

193 3. Identify and describe key community goals and the
194 barriers that restrict the community from achieving these goals,
195 including a description of poverty and general distress,
196 barriers to economic opportunity and development, and barriers
197 to human development.

198 4. Describe the process by which the communities will be
199 full partners in the process of developing and implementing the
200 plan and the extent to which local institutions and

201 organizations have contributed to the planning process.

202 5. Commit the governing body or bodies to enact and
203 maintain local fiscal and regulatory incentives, if approval for
204 the area is received under this section. These incentives may
205 include the municipal public service tax exemption provided by
206 s. 166.231, the economic development ad valorem tax exemption
207 provided by s. 196.1995, the business tax exemption provided by
208 s. 205.054, local impact fee abatement or reduction, or low-
209 interest or interest-free loans or grants to businesses to
210 encourage the revitalization of the area.

211 6. Identify the amount of local and private resources that
212 will be available in the area and the private-public
213 partnerships to be used, which may include participation by, and
214 cooperation with, universities, community colleges, small
215 business development centers, community investment corporations,
216 certified development corporations, and other private and public
217 entities.

218 7. Indicate how state opportunity zone tax incentives and
219 state, local, and federal resources will be used within the
220 opportunity zone.

221 8. Identify the funding requested under any state or
222 federal program in support of the proposed economic, human,
223 community, and physical development and related activities.

224 9. Identify baselines, methods, and benchmarks for
225 measuring the success of carrying out the strategic plan.

226 (2) Before adopting the strategic plan, the governing body
 227 or bodies shall submit the plan to the appropriate local
 228 planning agency for review and recommendations as to its
 229 conformity with the comprehensive plan for the development of
 230 the county or municipality or the county and one or more
 231 municipalities as a whole. The local planning agency shall
 232 submit its written recommendations with respect to the
 233 conformity of the proposed strategic plan to the governing body
 234 or bodies within 60 days after receipt of the plan for review.

235 (3) Before adopting the strategic plan, the governing body
 236 or bodies shall hold a public hearing on the strategic plan
 237 after public notice thereof by publication in a newspaper having
 238 a general circulation in the area of operation of the governing
 239 body or bodies. The notice shall describe the time, date, place,
 240 and purpose of the hearing, identify the opportunity zone
 241 covered by the plan, and outline the general scope of the
 242 strategic plan under consideration.

243 (4) Once the required documentation has been provided to
 244 the department, it shall approve the opportunity zone for state
 245 incentives as set forth in s. 290.007. The department shall use
 246 the unique identifying number set forth in the certification
 247 used by the United States Treasury in identifying qualified
 248 opportunity zones.

249 Section 6. Section 290.0055, Florida Statutes, is
 250 repealed.

251 Section 7. Notwithstanding the repeal scheduled in section
252 11 of chapter 2005-287, Laws of Florida, which occurred on
253 December 31, 2015, section 290.0056, Florida Statutes, is
254 revived, readopted, and amended to read:

255 290.0056 Opportunity ~~Enterprise~~ zone development agency.-

256 (1) For each opportunity zone, ~~Upon adoption of the~~
257 ~~resolution as provided in s. 290.0055(1)(a),~~ the county or
258 municipality shall create a public body corporate and politic to
259 be known as an "opportunity ~~enterprise~~ zone development agency."
260 For a zone that encompasses ~~an area nominated by~~ a county and
261 one or more municipalities jointly, the county shall create the
262 agency. Each such agency shall be constituted as a public
263 instrumentality, and the exercise by an opportunity ~~enterprise~~
264 zone development agency of the powers conferred by this act
265 shall be deemed and held to be the performance of an essential
266 public function. The opportunity ~~enterprise~~ zone development
267 agency of a county has the power to function within the
268 corporate limits of a municipality only if the governing body of
269 the municipality has by resolution concurred ~~in the enterprise~~
270 ~~zone development plan prepared pursuant to s. 290.0057.~~

271 (2) When the governing body creates an opportunity
272 ~~enterprise~~ zone development agency, that body shall appoint a
273 board of commissioners of the agency, which shall consist of not
274 fewer than 8 or more than 13 commissioners. The governing body
275 may appoint at least one representative from each of the

276 following: the local chamber of commerce; local financial or
277 insurance entities; local businesses and, where possible,
278 businesses operating within the opportunity zone ~~nominated area~~;
279 the residents residing within the opportunity zone ~~nominated~~
280 ~~area~~; nonprofit community-based organizations operating within
281 the opportunity zone ~~nominated area~~; the local workforce
282 development board; the local code enforcement agency; and the
283 local law enforcement agency. The terms of office of the
284 commissioners shall be for 4 years each, except that, in making
285 the initial appointments, the governing body shall appoint two
286 members for terms of 3 years each, two members for terms of 2
287 years each, and one member for a term of 1 year; the remaining
288 initial members shall serve for terms of 4 years each. A vacancy
289 occurring during a term shall be filled for the unexpired term.
290 The importance of including individuals from the opportunity
291 zone ~~nominated area~~ shall be considered in making appointments.
292 Further, the importance of minority representation on the agency
293 shall be considered in making appointments so that the agency
294 generally reflects the gender and ethnic composition of the
295 community as a whole.

296 (3) A commissioner shall receive no compensation for his
297 or her services, but is entitled to the necessary expenses,
298 including travel expenses, incurred in the discharge of his or
299 her duties. Each commissioner shall hold office until a
300 successor has been appointed and has qualified. A certificate of

301 the appointment or reappointment of any commissioner is
302 conclusive evidence of the due and proper appointment of the
303 commissioner.

304 (4) The powers of an opportunity ~~enterprise~~ zone
305 development agency shall be exercised by the commissioners. A
306 majority of the commissioners constitutes a quorum for the
307 purpose of conducting business and exercising the powers of the
308 agency and for all other purposes. Action may be taken by the
309 agency upon a vote of a majority of the commissioners present,
310 unless in any case the bylaws require a larger number.

311 (5) The governing body shall designate a chair and vice
312 chair from among the commissioners. An agency may employ an
313 executive director, technical experts, and such other agents and
314 employees, permanent and temporary, as it requires, and
315 determine their qualifications, duties, and compensation. For
316 such legal service as it requires, an agency may employ or
317 retain its own counsel and legal staff. An agency authorized to
318 transact business and exercise powers under this act shall file
319 with the governing body, on or before March 31 of each year, a
320 report of its activities for the preceding fiscal year, which
321 report shall include a complete financial statement setting
322 forth its assets, liabilities, income, and operating expenses as
323 of the end of such fiscal year. The agency shall make the report
324 available for inspection during business hours in the office of
325 the agency.

326 (6) At any time after the creation of an opportunity
327 ~~enterprise~~ zone development agency, the governing body of the
328 county or municipality may appropriate to the agency such
329 amounts as the governing body deems necessary for the
330 administrative expenses and overhead of the agency.

331 (7) The governing body may remove a commissioner for
332 inefficiency, neglect of duty, or misconduct in office only
333 after a hearing and only if the commissioner has been given a
334 copy of the charges at least 10 days prior to the hearing and
335 has had an opportunity to be heard in person or by counsel.

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

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

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

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

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

354 (e) To assist in promoting the opportunity ~~enterprise~~ zone
355 incentives to residents and businesses within the opportunity
356 ~~enterprise~~ zone.

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

359 (g) To work with organizations affiliated with Florida
360 Agricultural and Mechanical University, the University of
361 Florida, and the University of South Florida, a group of
362 universities unofficially named the "University Partnership for
363 Community Development," or similar organizations that have
364 combined their resources to provide development consulting on a
365 nonprofit basis.

366 (h) To work with the department and Enterprise Florida,
367 Inc., to ensure that the opportunity ~~enterprise~~ zone coordinator
368 receives training on an annual basis.

369 (9) The following powers and responsibilities shall be
370 performed by the governing body creating the opportunity
371 ~~enterprise~~ zone development agency acting as the managing agent
372 of the opportunity ~~enterprise~~ zone development agency, or,
373 contingent upon approval by such governing body, such powers and
374 responsibilities shall be performed by the opportunity
375 ~~enterprise~~ zone development agency:

376 (a) To review, process, and certify applications for state
 377 opportunity ~~enterprise~~ zone tax incentives pursuant to ss.
 378 212.08(5)(g), (h), and (15); 212.096; 220.181; and 220.182.

379 (b) To provide assistance to businesses and residents
 380 within the opportunity ~~enterprise~~ zone.

381 (c) To promote the development of the opportunity
 382 ~~enterprise~~ zone, including preparing, purchasing, and
 383 distributing by mail or other means of advertising, literature
 384 and other material concerning the opportunity ~~enterprise~~ zone
 385 and opportunity ~~enterprise~~ zone incentives.

386 (d) To borrow money and apply for and accept advances,
 387 loans, grants, contributions, and any other form of financial
 388 assistance from the Federal Government or the state, county, or
 389 other public body or from any sources, public or private, for
 390 the purposes of this act, and to give such security as may be
 391 required and to enter into and carry out contracts or agreements
 392 in connection therewith; and to include in any contract for
 393 financial assistance with the Federal Government for or with
 394 respect to the development of the opportunity ~~enterprise~~ zone
 395 and related activities such conditions imposed pursuant to
 396 federal laws as the governing body deems reasonable and
 397 appropriate which are not inconsistent with the purposes of this
 398 section.

399 (e) To appropriate such funds and make such expenditures
 400 as are necessary to carry out the purposes of this act.

401 (f) To make and execute contracts and other instruments
 402 necessary or convenient to the exercise of its powers under this
 403 section.

404 (g) To procure insurance or require bond against any loss
 405 in connection with its property in such amounts and from such
 406 insurers as may be necessary or desirable.

407 (h) To invest any funds held in reserves or sinking funds,
 408 or any funds not required for immediate disbursement, in such
 409 investments as may be authorized by this act.

410 (i) To purchase, sell, or hold stock, evidences of
 411 indebtedness, and other capital participation instruments.

412 (10) Contingent upon approval by the governing body, the
 413 agency may invest in community investment corporations which
 414 conduct, or agree to conduct, loan guarantee programs assisting
 415 minority business enterprises located in the opportunity
 416 ~~enterprise~~ zone. In making such investments, the agency shall
 417 first attempt to invest in existing community investment
 418 corporations providing services in the opportunity ~~enterprise~~
 419 zone. Such investments shall be made under conditions required
 420 by law and as the agency may require, including, but not limited
 421 to:

422 (a) The funds invested by the agency shall be used to
 423 provide loan guarantees to individuals for minority business
 424 enterprises located in the opportunity ~~enterprise~~ zone.

425 (b) The community investment corporation may not approve

426 any application for a loan guarantee unless the person applying
427 for the loan guarantee shows that he or she has applied for the
428 loan or loan guarantee through normal banking channels and that
429 the loan or loan guarantee has been refused by at least one bank
430 or other financial institution.

431 (11) Before October 1 of each year, the agency shall
432 submit to the department for inclusion in the annual report
433 required under s. 20.60 a complete and detailed written report
434 setting forth:

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

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

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

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

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

446 (f) Any other information required by the department.

447 ~~(12) In the event that the nominated area selected by the~~
448 ~~governing body is not designated a state enterprise zone, the~~
449 ~~governing body may dissolve the agency after receiving~~
450 ~~notification from the department that the area was not~~

451 ~~designated as an enterprise zone.~~

452 Section 8. Section 290.0057, Florida Statutes, is
453 repealed.

454 Section 9. Section 290.0058, Florida Statutes, is
455 repealed.

456 Section 10. Section 290.0065, Florida Statutes, is
457 repealed.

458 Section 11. Notwithstanding the repeal scheduled in
459 section 11 of chapter 2005-287, Laws of Florida, which occurred
460 on December 31, 2015, section 290.0066, Florida Statutes, is
461 revived, readopted, and amended to read:

462 290.0066 Revocation of state incentives in an opportunity
463 enterprise zone designation.-

464 (1) The department may revoke the state incentives
465 designation of an opportunity enterprise zone if the department
466 determines that the governing body or bodies:

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

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

472 (2) The failure to enact and maintain the local fiscal and
473 regulatory incentives committed to and adopted by the governing
474 body or bodies ~~pursuant to s. 290.0057(1)(e)~~ for 2 consecutive
475 calendar years shall result in the automatic termination of

476 approval to use state incentives in the opportunity ~~enterprise~~
 477 ~~zone designation.~~

478 (3) Any action taken to rescind approval ~~designation~~ is
 479 subject to the provisions of chapter 120. Such action may be
 480 initiated 90 days after issuing a written letter of warning to
 481 the governing body or bodies. Such action shall not act to deny
 482 credits or exemptions previously granted or affect any bonds
 483 that have been issued.

484 Section 12. Section 290.00677, Florida Statutes, is
 485 repealed.

486 Section 13. Notwithstanding the repeal scheduled in
 487 section 11 of chapter 2005-287, Laws of Florida, which occurred
 488 on December 31, 2015, section 290.007, Florida Statutes, is
 489 revived, readopted, and amended to read:

490 290.007 State incentives available in opportunity
 491 ~~enterprise~~ zones.—The following incentives are provided by the
 492 state to encourage the revitalization of opportunity ~~enterprise~~
 493 zones:

494 (1) The opportunity ~~enterprise~~ zone jobs credit provided
 495 in s. 220.181.

496 (2) The opportunity ~~enterprise~~ zone property tax credit
 497 provided in s. 220.182.

498 (3) The community contribution tax credits provided in ss.
 499 212.08, 220.183, and 624.5105.

500 (4) The sales tax exemption for building materials used in

501 the rehabilitation of real property in opportunity ~~enterprise~~
502 zones provided in s. 212.08(5)(g).

503 (5) The sales tax exemption for business equipment used in
504 an opportunity ~~enterprise~~ zone provided in s. 212.08(5)(h).

505 (6) The sales tax exemption for electrical energy used in
506 an opportunity ~~enterprise~~ zone provided in s. 212.08(15).

507 (7) The opportunity ~~enterprise~~ zone jobs credit against
508 the sales tax provided in s. 212.096.

509 (8) Notwithstanding any law to the contrary, the Public
510 Service Commission may allow public utilities and
511 telecommunications companies to grant discounts of up to 50
512 percent on tariffed rates for services to small businesses
513 located in an opportunity ~~enterprise~~ zone ~~designated pursuant to~~
514 ~~s. 290.0065~~. Such discounts may be granted for a period not to
515 exceed 5 years. For purposes of this subsection, the term
516 "public utility" has the same meaning as in s. 366.02(1) and the
517 term "telecommunications company" has the same meaning as in s.
518 364.02(13).

519 Section 14. Notwithstanding the repeal scheduled in
520 section 11 of chapter 2005-287, Laws of Florida, which occurred
521 on December 31, 2015, section 290.012, Florida Statutes, is
522 revived, readopted, and amended to read:

523 290.012 Transition.—The amendments made to this chapter
524 which took effect on July 1, 2019, do not prevent or restrict
525 ~~Any enterprise zone having an effective date on or before~~

526 ~~January 1, 2005, shall continue to exist until December 31,~~
527 ~~2005, and shall cease to exist on that date. any enterprise zone~~
528 ~~designated or redesignated between ~~on or after~~ January 1, 2006,~~
529 ~~and December 31, 2015, and which continuously received and on~~
530 ~~July 1, 2019, still receives state incentives under general law,~~
531 ~~from continuing to receive such state incentives through the~~
532 ~~duration of time identified in documents approving such~~
533 ~~incentives. The provisions of law in the 2018 Florida Statutes~~
534 ~~that granted state incentives shall continue to apply to such~~
535 ~~enterprise zones must be designated or redesignated in~~
536 ~~accordance with the Florida Enterprise Zone Act.~~

537 Section 15. Notwithstanding the repeal scheduled in
538 section 11 of chapter 2005-287, Laws of Florida, which occurred
539 on December 31, 2015, section 290.0135, Florida Statutes, is
540 revived, readopted, and amended to read:

541 290.0135 Local government ordinances; encouragements and
542 incentives; review for adverse effects; certain changes
543 prohibited.—

544 (1) (a) It is the intent of the Legislature that each
545 ordinance adopted by a local government possessing an
546 opportunity ~~approved enterprise zone after January 1, 1995,~~ when
547 applicable, provide encouragements and incentives to increase
548 rehabilitation, renovation, restoration, improvement, or new
549 construction of housing, and to increase the economic viability
550 and profitability of business and commerce, located within

551 ~~opportunity enterprise zones designated pursuant to s. 290.0065.~~

552 (b) Each local government possessing an opportunity
553 ~~approved enterprise~~ zone may review its ordinances to determine
554 which may have a negative impact upon the rehabilitation,
555 renovation, restoration, improvement, or new construction of
556 housing, or upon the economic viability and profitability of
557 business and commerce, located within opportunity enterprise
558 ~~zones designated pursuant to s. 290.0065,~~ and may waive, amend,
559 or otherwise modify such ordinances so as to minimize the
560 adverse impact. Such relief may include ~~recommendations made by~~
561 ~~the United States Department of Housing and Urban Development,~~
562 ~~in its "1987 Guide for Local Government and Developers,"~~
563 ~~concerning zoning and subdivision ordinances,~~ expedited
564 administrative and processing procedures, site planning,
565 streets, parking, sidewalks and walkways, curbs, gutters, storm
566 drainage systems, sanitary sewers, water supply utilities and
567 utility easements.

568 (2) Nothing in this section authorizes any local
569 government to waive, amend, provide exceptions to, or otherwise
570 modify or alter any ordinance:

571 (a) Which is expressly required to implement or enforce
572 any statutory provision or the legislative intent thereof;

573 (b) Which is designed to protect persons against
574 discrimination on the basis of race, color, national origin,
575 religion, sex, age, handicap, or marital status; or

576 (c) The waiver, amendment, or modification of which is
 577 likely to present a significant risk to the public health,
 578 public safety, or the environment of the state.

579 (3) The waiver, amendment, or modification of any
 580 ordinance pursuant to this section shall be accomplished in
 581 accordance with the provisions of chapter 120.

582 (4) The provisions of this section may ~~shall~~ not supersede
 583 any provision of chapter 163.

584 Section 16. Notwithstanding the repeal scheduled in
 585 section 11 of chapter 2005-287, Laws of Florida, which occurred
 586 on December 31, 2015, section 290.014, Florida Statutes, is
 587 revived, readopted, and amended to read:

588 290.014 Annual reports on opportunity ~~enterprise~~ zones.-

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

593 (2) The annual report required under s. 20.60 shall
 594 include the information provided by the Department of Revenue
 595 pursuant to subsection (1) and the information provided by
 596 opportunity ~~enterprise~~ zone development agencies pursuant to s.
 597 290.0056. In addition, the report shall include an analysis of
 598 the activities and accomplishments of each opportunity
 599 ~~enterprise~~ zone.

600 Section 17. Section 290.016, Florida Statutes, is

601 repealed.

602 Section 18. Paragraphs (g), (h), and (p) of subsection (5)
 603 and subsection (15) of section 212.08, Florida Statutes, are
 604 amended to read:

605 212.08 Sales, rental, use, consumption, distribution, and
 606 storage tax; specified exemptions.—The sale at retail, the
 607 rental, the use, the consumption, the distribution, and the
 608 storage to be used or consumed in this state of the following
 609 are hereby specifically exempt from the tax imposed by this
 610 chapter.

611 (5) EXEMPTIONS; ACCOUNT OF USE.—

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

614 1. Building materials used in the rehabilitation of real
 615 property located in an opportunity ~~enterprise~~ zone are exempt
 616 from the tax imposed by this chapter upon an affirmative showing
 617 to the satisfaction of the department that the items have been
 618 used for the rehabilitation of real property located in an
 619 opportunity ~~enterprise~~ zone. Except as provided in subparagraph
 620 2., this exemption inures to the owner, lessee, or lessor at the
 621 time the real property is rehabilitated, but only through a
 622 refund of previously paid taxes. To receive a refund pursuant to
 623 this paragraph, the owner, lessee, or lessor of the
 624 rehabilitated real property must file an application under oath
 625 with the governing body or opportunity ~~enterprise~~ zone

626 development agency having jurisdiction over the opportunity
627 ~~enterprise~~ zone where the business is located, as applicable. A
628 single application for a refund may be submitted for multiple,
629 contiguous parcels that were part of a single parcel that was
630 divided as part of the rehabilitation of the property. All other
631 requirements of this paragraph apply to each parcel on an
632 individual basis. The application must include:

- 633 a. The name and address of the person claiming the refund.
- 634 b. An address and assessment roll parcel number of the
635 rehabilitated real property for which a refund of previously
636 paid taxes is being sought.
- 637 c. A description of the improvements made to accomplish
638 the rehabilitation of the real property.
- 639 d. A copy of a valid building permit issued by the county
640 or municipal building department for the rehabilitation of the
641 real property.
- 642 e. A sworn statement, under penalty of perjury, from the
643 general contractor licensed in this state with whom the
644 applicant contracted to make the improvements necessary to
645 rehabilitate the real property, which lists the building
646 materials used to rehabilitate the real property, the actual
647 cost of the building materials, and the amount of sales tax paid
648 in this state on the building materials. If a general contractor
649 was not used, the applicant, not a general contractor, shall
650 make the sworn statement required by this sub-subparagraph.

651 Copies of the invoices that evidence the purchase of the
652 building materials used in the rehabilitation and the payment of
653 sales tax on the building materials must be attached to the
654 sworn statement provided by the general contractor or by the
655 applicant. Unless the actual cost of building materials used in
656 the rehabilitation of real property and the payment of sales
657 taxes is documented by a general contractor or by the applicant
658 in this manner, the cost of the building materials is deemed to
659 be an amount equal to 40 percent of the increase in assessed
660 value for ad valorem tax purposes.

661 f. The identifying number assigned by the department
662 ~~pursuant to s. 290.0065~~ to the opportunity enterprise zone in
663 which the rehabilitated real property is located.

664 g. A certification by the local building code inspector
665 that the improvements necessary to rehabilitate the real
666 property are substantially completed.

667 h. A statement of whether the business is a small business
668 as defined by s. 288.703.

669 i. If applicable, the name and address of each permanent
670 employee of the business, including, for each employee who is a
671 resident of an opportunity enterprise zone, the identifying
672 number assigned by the department ~~pursuant to s. 290.0065~~ to the
673 opportunity enterprise zone in which the employee resides.

674 2. This exemption inures to a municipality, county, other
675 governmental unit or agency, or nonprofit community-based

676 organization through a refund of previously paid taxes if the
677 building materials used in the rehabilitation are paid for from
678 the funds of a community development block grant, State Housing
679 Initiatives Partnership Program, or similar grant or loan
680 program. To receive a refund, a municipality, county, other
681 governmental unit or agency, or nonprofit community-based
682 organization must file an application that includes the same
683 information required in subparagraph 1. In addition, the
684 application must include a sworn statement signed by the chief
685 executive officer of the municipality, county, other
686 governmental unit or agency, or nonprofit community-based
687 organization seeking a refund which states that the building
688 materials for which a refund is sought were funded by a
689 community development block grant, State Housing Initiatives
690 Partnership Program, or similar grant or loan program.

691 3. Within 10 working days after receipt of an application,
692 the governing body or opportunity ~~enterprise~~ zone development
693 agency shall review the application to determine if it contains
694 all the information required by subparagraph 1. or subparagraph
695 2. and meets the criteria set out in this paragraph. The
696 governing body or agency shall certify all applications that
697 contain the required information and are eligible to receive a
698 refund. If applicable, the governing body or agency shall also
699 certify if 20 percent of the employees of the business are
700 residents of an opportunity ~~enterprise~~ zone, excluding temporary

701 and part-time employees. The certification must be in writing,
702 and a copy of the certification shall be transmitted to the
703 executive director of the department. The applicant is
704 responsible for forwarding a certified application to the
705 department within the time specified in subparagraph 4.

706 4. An application for a refund must be submitted to the
707 department within 6 months after the rehabilitation of the
708 property is deemed to be substantially completed by the local
709 building code inspector or by November 1 after the rehabilitated
710 property is first subject to assessment.

711 5. Only one exemption through a refund of previously paid
712 taxes for the rehabilitation of real property is permitted for
713 any single parcel of property unless there is a change in
714 ownership, a new lessor, or a new lessee of the real property. A
715 refund may not be granted unless the amount to be refunded
716 exceeds \$500. A refund may not exceed the lesser of 97 percent
717 of the Florida sales or use tax paid on the cost of the building
718 materials used in the rehabilitation of the real property as
719 determined pursuant to sub-subparagraph 1.e. or \$5,000, or, if
720 at least 20 percent of the employees of the business are
721 residents of an opportunity ~~enterprise~~ zone, excluding temporary
722 and part-time employees, the amount of refund may not exceed the
723 lesser of 97 percent of the sales tax paid on the cost of the
724 building materials or \$10,000. A refund shall be made within 30
725 days after formal approval by the department of the application

726 | for the refund.

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

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

737 | 8. For the purposes of the exemption provided in this
738 | paragraph, the term:

739 | a. "Building materials" means tangible personal property
740 | that becomes a component part of improvements to real property.

741 | b. "Real property" has the same meaning as provided in s.
742 | 192.001(12), except that the term does not include a condominium
743 | parcel or condominium property as defined in s. 718.103.

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

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

749 | ~~9. This paragraph expires on the date specified in s.~~
750 | ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

751 (h) Business property used in an opportunity ~~enterprise~~
752 zone.—

753 1. Business property purchased for use by businesses
754 located in an opportunity ~~enterprise~~ zone which is subsequently
755 used in an opportunity ~~enterprise~~ zone shall be exempt from the
756 tax imposed by this chapter. This exemption inures to the
757 business only through a refund of previously paid taxes. A
758 refund shall be authorized upon an affirmative showing by the
759 taxpayer to the satisfaction of the department that the
760 requirements of this paragraph have been met.

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

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

768 b. The identifying number assigned by the department
769 ~~pursuant to s. 290.0065~~ to the opportunity ~~enterprise~~ zone in
770 which the business is located.

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

774 d. The location of the property.

775 e. The sales invoice or other proof of purchase of the

776 property, showing the amount of sales tax paid, the date of
777 purchase, and the name and address of the sales tax dealer from
778 whom the property was purchased.

779 f. Whether the business is a small business as defined by
780 s. 288.703.

781 g. If applicable, the name and address of each permanent
782 employee of the business, including, for each employee who is a
783 resident of an opportunity enterprise zone, the identifying
784 number assigned by the department ~~pursuant to s. 290.0065~~ to the
785 opportunity enterprise zone in which the employee resides.

786 3. Within 10 working days after receipt of an application,
787 the governing body or opportunity enterprise zone development
788 agency shall review the application to determine if it contains
789 all the information required pursuant to subparagraph 2. and
790 meets the criteria set out in this paragraph. The governing body
791 or agency shall certify all applications that contain the
792 information required pursuant to subparagraph 2. and meet the
793 criteria set out in this paragraph as eligible to receive a
794 refund. If applicable, the governing body or agency shall also
795 certify if 20 percent of the employees of the business are
796 residents of an opportunity enterprise zone, excluding temporary
797 and part-time employees. The certification shall be in writing,
798 and a copy of the certification shall be transmitted to the
799 executive director of the Department of Revenue. The business
800 shall be responsible for forwarding a certified application to

801 the department within the time specified in subparagraph 4.

802 4. An application for a refund pursuant to this paragraph
803 must be submitted to the department within 6 months after the
804 tax is due on the business property that is purchased.

805 5. The amount refunded on purchases of business property
806 under this paragraph shall be the lesser of 97 percent of the
807 sales tax paid on such business property or \$5,000, or, if no
808 less than 20 percent of the employees of the business are
809 residents of an opportunity ~~enterprise~~ zone, excluding temporary
810 and part-time employees, the amount refunded on purchases of
811 business property under this paragraph shall be the lesser of 97
812 percent of the sales tax paid on such business property or
813 \$10,000. A refund approved pursuant to this paragraph shall be
814 made within 30 days after formal approval by the department of
815 the application for the refund. A refund may not be granted
816 under this paragraph unless the amount to be refunded exceeds
817 \$100 in sales tax paid on purchases made within a 60-day time
818 period.

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

823 7. If the department determines that the business property
824 is used outside an opportunity ~~enterprise~~ zone within 3 years
825 from the date of purchase, the amount of taxes refunded to the

826 business purchasing such business property shall immediately be
827 due and payable to the department by the business, together with
828 the appropriate interest and penalty, computed from the date of
829 purchase, in the manner provided by this chapter.

830 Notwithstanding this subparagraph, business property used
831 exclusively in:

- 832 a. Licensed commercial fishing vessels,
- 833 b. Fishing guide boats, or
- 834 c. Ecotourism guide boats

835

836 that leave and return to a fixed location within an area
837 designated under s. 379.2353, Florida Statutes 2010, are
838 eligible for the exemption provided under this paragraph if all
839 requirements of this paragraph are met. Such vessels and boats
840 must be owned by a business that is eligible to receive the
841 exemption provided under this paragraph. This exemption does not
842 apply to the purchase of a vessel or boat.

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

849 9. For the purposes of this exemption, "business property"
850 means new or used property defined as "recovery property" in s.

851 168(c) of the Internal Revenue Code of 1954, as amended, except:
 852 a. Property classified as 3-year property under s.
 853 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;
 854 b. Industrial machinery and equipment as defined in sub-
 855 subparagraph (b)6.a. and eligible for exemption under paragraph
 856 (b);
 857 c. Building materials as defined in sub-subparagraph
 858 (g)8.a.; and
 859 d. Business property having a sales price of under \$5,000
 860 per unit.
 861 ~~10. This paragraph expires on the date specified in s.~~
 862 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~
 863 (p) Community contribution tax credit for donations.—
 864 1. Authorization.—Persons who are registered with the
 865 department under s. 212.18 to collect or remit sales or use tax
 866 and who make donations to eligible sponsors are eligible for tax
 867 credits against their state sales and use tax liabilities as
 868 provided in this paragraph:
 869 a. The credit shall be computed as 50 percent of the
 870 person's approved annual community contribution.
 871 b. The credit shall be granted as a refund against state
 872 sales and use taxes reported on returns and remitted in the 12
 873 months preceding the date of application to the department for
 874 the credit as required in sub-subparagraph 3.c. If the annual
 875 credit is not fully used through such refund because of

876 insufficient tax payments during the applicable 12-month period,
877 the unused amount may be included in an application for a refund
878 made pursuant to sub-subparagraph 3.c. in subsequent years
879 against the total tax payments made for such year. Carryover
880 credits may be applied for a 3-year period without regard to any
881 time limitation that would otherwise apply under s. 215.26.

882 c. A person may not receive more than \$200,000 in annual
883 tax credits for all approved community contributions made in any
884 one year.

885 d. All proposals for the granting of the tax credit
886 require the prior approval of the Department of Economic
887 Opportunity.

888 e. The total amount of tax credits which may be granted
889 for all programs approved under this paragraph and ss. 220.183
890 and 624.5105 is \$12.5 million in the 2018-2019 fiscal year,
891 \$13.5 million in the 2019-2020 fiscal year, and \$10.5 million in
892 each fiscal year thereafter for projects that provide housing
893 opportunities for persons with special needs or homeownership
894 opportunities for low-income households or very-low-income
895 households and \$3.5 million each fiscal year for all other
896 projects. As used in this paragraph, the term "person with
897 special needs" has the same meaning as in s. 420.0004 and the
898 terms "low-income person," "low-income household," "very-low-
899 income person," and "very-low-income household" have the same
900 meanings as in s. 420.9071.

901 f. A person who is eligible to receive the credit provided
 902 in this paragraph, s. 220.183, or s. 624.5105 may receive the
 903 credit only under one section of the person's choice.

904 2. Eligibility requirements.—

905 a. A community contribution by a person must be in the
 906 following form:

907 (I) Cash or other liquid assets;

908 (II) Real property, including 100 percent ownership of a
 909 real property holding company;

910 (III) Goods or inventory; or

911 (IV) Other physical resources identified by the Department
 912 of Economic Opportunity.

913
 914 For purposes of this sub-subparagraph, the term "real property
 915 holding company" means a Florida entity, such as a Florida
 916 limited liability company, that is wholly owned by the person;
 917 is the sole owner of real property, as defined in s.
 918 192.001(12), located in the state; is disregarded as an entity
 919 for federal income tax purposes pursuant to 26 C.F.R. s.
 920 301.7701-3(b)(1)(ii); and at the time of contribution to an
 921 eligible sponsor, has no material assets other than the real
 922 property and any other property that qualifies as a community
 923 contribution.

924 b. All community contributions must be reserved
 925 exclusively for use in a project. As used in this sub-

926 subparagraph, the term "project" means activity undertaken by an
927 eligible sponsor which is designed to construct, improve, or
928 substantially rehabilitate housing that is affordable to low-
929 income households or very-low-income households; designed to
930 provide housing opportunities for persons with special needs;
931 designed to provide commercial, industrial, or public resources
932 and facilities; or designed to improve entrepreneurial and job-
933 development opportunities for low-income persons. A project may
934 be the investment necessary to increase access to high-speed
935 broadband capability in a rural community that had an enterprise
936 zone designated pursuant to chapter 290 as of May 1, 2015,
937 including projects that result in improvements to communications
938 assets that are owned by a business. A project may include the
939 provision of museum educational programs and materials that are
940 directly related to a project approved between January 1, 1996,
941 and December 31, 1999, and located in an area which was in an
942 enterprise zone designated pursuant to s. 290.0065 as of May 1,
943 2015. This paragraph does not preclude projects that propose to
944 construct or rehabilitate housing for low-income households or
945 very-low-income households on scattered sites or housing
946 opportunities for persons with special needs. With respect to
947 housing, contributions may be used to pay the following eligible
948 special needs, low-income, and very-low-income housing-related
949 activities:

950 (I) Project development impact and management fees for

951 special needs, low-income, or very-low-income housing projects;

952 (II) Down payment and closing costs for persons with
 953 special needs, low-income persons, and very-low-income persons;

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

958 (IV) Removal of liens recorded against residential
 959 property by municipal, county, or special district local
 960 governments if satisfaction of the lien is a necessary precedent
 961 to the transfer of the property to a low-income person or very-
 962 low-income person for the purpose of promoting home ownership.
 963 Contributions for lien removal must be received from a
 964 nonrelated third party.

965 c. The project must be undertaken by an "eligible
 966 sponsor," which includes:

967 (I) A community action program;

968 (II) A nonprofit community-based development organization
 969 whose mission is the provision of housing for persons with
 970 special needs, low-income households, or very-low-income
 971 households or increasing entrepreneurial and job-development
 972 opportunities for low-income persons;

973 (III) A neighborhood housing services corporation;

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

975 (V) A community redevelopment agency created under s.

976 163.356;

977 (VI) A historic preservation district agency or
978 organization;

979 (VII) A local workforce development board;

980 (VIII) A direct-support organization as provided in s.
981 1009.983;

982 (IX) An opportunity ~~enterprise~~ zone development agency
983 created under s. 290.0056;

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

990 (XI) Units of local government;

991 (XII) Units of state government; or

992 (XIII) Any other agency that the Department of Economic
993 Opportunity designates by rule.

994

995 A contributing person may not have a financial interest in the
996 eligible sponsor.

997 d. The project must be located in an area which was in an
998 enterprise zone designated pursuant to chapter 290 as of May 1,
999 2015, or a Front Porch Florida Community, unless the project
1000 increases access to high-speed broadband capability in a rural

1001 community that had an enterprise zone designated pursuant to
1002 chapter 290 as of May 1, 2015, but is physically located outside
1003 the designated rural zone boundaries. Any project designed to
1004 construct or rehabilitate housing for low-income households or
1005 very-low-income households or housing opportunities for persons
1006 with special needs is exempt from the area requirement of this
1007 sub-subparagraph.

1008 e.(I) If, during the first 10 business days of the state
1009 fiscal year, eligible tax credit applications for projects that
1010 provide housing opportunities for persons with special needs or
1011 homeownership opportunities for low-income households or very-
1012 low-income households are received for less than the annual tax
1013 credits available for those projects, the Department of Economic
1014 Opportunity shall grant tax credits for those applications and
1015 grant remaining tax credits on a first-come, first-served basis
1016 for subsequent eligible applications received before the end of
1017 the state fiscal year. If, during the first 10 business days of
1018 the state fiscal year, eligible tax credit applications for
1019 projects that provide housing opportunities for persons with
1020 special needs or homeownership opportunities for low-income
1021 households or very-low-income households are received for more
1022 than the annual tax credits available for those projects, the
1023 Department of Economic Opportunity shall grant the tax credits
1024 for those applications as follows:

1025 (A) If tax credit applications submitted for approved

1026 projects of an eligible sponsor do not exceed \$200,000 in total,
1027 the credits shall be granted in full if the tax credit
1028 applications are approved.

1029 (B) If tax credit applications submitted for approved
1030 projects of an eligible sponsor exceed \$200,000 in total, the
1031 amount of tax credits granted pursuant to sub-sub-sub-
1032 subparagraph (A) shall be subtracted from the amount of
1033 available tax credits, and the remaining credits shall be
1034 granted to each approved tax credit application on a pro rata
1035 basis.

1036 (II) If, during the first 10 business days of the state
1037 fiscal year, eligible tax credit applications for projects other
1038 than those that provide housing opportunities for persons with
1039 special needs or homeownership opportunities for low-income
1040 households or very-low-income households are received for less
1041 than the annual tax credits available for those projects, the
1042 Department of Economic Opportunity shall grant tax credits for
1043 those applications and shall grant remaining tax credits on a
1044 first-come, first-served basis for subsequent eligible
1045 applications received before the end of the state fiscal year.
1046 If, during the first 10 business days of the state fiscal year,
1047 eligible tax credit applications for projects other than those
1048 that provide housing opportunities for persons with special
1049 needs or homeownership opportunities for low-income households
1050 or very-low-income households are received for more than the

1051 annual tax credits available for those projects, the Department
1052 of Economic Opportunity shall grant the tax credits for those
1053 applications on a pro rata basis.

1054 3. Application requirements.—

1055 a. An eligible sponsor seeking to participate in this
1056 program must submit a proposal to the Department of Economic
1057 Opportunity which sets forth the name of the sponsor, a
1058 description of the project, and the area in which the project is
1059 located, together with such supporting information as is
1060 prescribed by rule. The proposal must also contain a resolution
1061 from the local governmental unit in which the project is located
1062 certifying that the project is consistent with local plans and
1063 regulations.

1064 b. A person seeking to participate in this program must
1065 submit an application for tax credit to the Department of
1066 Economic Opportunity which sets forth the name of the sponsor, a
1067 description of the project, and the type, value, and purpose of
1068 the contribution. The sponsor shall verify, in writing, the
1069 terms of the application and indicate its receipt of the
1070 contribution, and such verification must accompany the
1071 application for tax credit. The person must submit a separate
1072 tax credit application to the Department of Economic Opportunity
1073 for each individual contribution that it makes to each
1074 individual project.

1075 c. A person who has received notification from the

1076 Department of Economic Opportunity that a tax credit has been
 1077 approved must apply to the department to receive the refund.
 1078 Application must be made on the form prescribed for claiming
 1079 refunds of sales and use taxes and be accompanied by a copy of
 1080 the notification. A person may submit only one application for
 1081 refund to the department within a 12-month period.

1082 4. Administration.—

1083 a. The Department of Economic Opportunity may adopt rules
 1084 necessary to administer this paragraph, including rules for the
 1085 approval or disapproval of proposals by a person.

1086 b. The decision of the Department of Economic Opportunity
 1087 must be in writing, and, if approved, the notification shall
 1088 state the maximum credit allowable to the person. Upon approval,
 1089 the Department of Economic Opportunity shall transmit a copy of
 1090 the decision to the department.

1091 c. The Department of Economic Opportunity shall
 1092 periodically monitor all projects in a manner consistent with
 1093 available resources to ensure that resources are used in
 1094 accordance with this paragraph; however, each project must be
 1095 reviewed at least once every 2 years.

1096 d. The Department of Economic Opportunity shall, in
 1097 consultation with the statewide and regional housing and
 1098 financial intermediaries, market the availability of the
 1099 community contribution tax credit program to community-based
 1100 organizations.

1101 (15) ELECTRICAL ENERGY USED IN AN OPPORTUNITY ~~ENTERPRISE~~
 1102 ZONE.—

1103 (a) Beginning July 1, 1995, charges for electrical energy
 1104 used by a qualified business at a fixed location in an
 1105 opportunity ~~enterprise~~ zone in a municipality which has enacted
 1106 an ordinance pursuant to s. 166.231(8) which provides for
 1107 exemption of municipal utility taxes on such businesses or in an
 1108 opportunity ~~enterprise~~ zone jointly authorized by a county and a
 1109 municipality which has enacted an ordinance pursuant to s.
 1110 166.231(8) which provides for exemption of municipal utility
 1111 taxes on such businesses shall receive an exemption equal to 50
 1112 percent of the tax imposed by this chapter, or, if no less than
 1113 20 percent of the employees of the business are residents of an
 1114 opportunity ~~enterprise~~ zone, excluding temporary and part-time
 1115 employees, the exemption shall be equal to 100 percent of the
 1116 tax imposed by this chapter. A qualified business may receive
 1117 such exemption for a period of 5 years from the billing period
 1118 beginning not more than 30 days following notification to the
 1119 applicable utility company by the department that an exemption
 1120 has been authorized pursuant to this subsection and s.
 1121 166.231(8).

1122 (b) To receive this exemption, a business must file an
 1123 application, with the opportunity ~~enterprise~~ zone development
 1124 agency having jurisdiction over the opportunity ~~enterprise~~ zone
 1125 where the business is located, on a form provided by the

1126 department for the purposes of this subsection and s.
 1127 166.231(8). The application shall be made under oath and shall
 1128 include:

- 1129 1. The name and location of the business.
- 1130 2. The identifying number assigned by the department
 1131 ~~pursuant to s. 290.0065~~ to the opportunity enterprise zone in
 1132 which the business is located.
- 1133 3. The date on which electrical service is to be first
 1134 initiated to the business.
- 1135 4. The name and mailing address of the entity from which
 1136 electrical energy is to be purchased.
- 1137 5. The date of the application.
- 1138 6. The name of the city in which the business is located.
- 1139 7. If applicable, the name and address of each permanent
 1140 employee of the business including, for each employee who is a
 1141 resident of an opportunity enterprise zone, the identifying
 1142 number assigned by the department ~~pursuant to s. 290.0065~~ to the
 1143 opportunity enterprise zone in which the employee resides.
- 1144 8. Whether the business is a small business as defined by
 1145 s. 288.703.

1146 (c) Within 10 working days after receipt of an
 1147 application, the opportunity enterprise zone development agency
 1148 shall review the application to determine if it contains all
 1149 information required pursuant to paragraph (b) and meets the
 1150 criteria set out in this subsection. The agency shall certify

1151 all applications that contain the information required pursuant
1152 to paragraph (b) and meet the criteria set out in this
1153 subsection as eligible to receive an exemption. If applicable,
1154 the agency shall also certify if 20 percent of the employees of
1155 the business are residents of an opportunity ~~enterprise~~ zone,
1156 excluding temporary and part-time employees. The certification
1157 shall be in writing, and a copy of the certification shall be
1158 transmitted to the executive director of the Department of
1159 Revenue. The applicant shall be responsible for forwarding a
1160 certified application to the department within 6 months after
1161 the occurrence of the appropriate qualifying provision set out
1162 in paragraph (f).

1163 (d) If, in a subsequent audit conducted by the department,
1164 it is determined that the business did not meet the criteria
1165 mandated in this subsection, the amount of taxes exempted shall
1166 immediately be due and payable to the department by the
1167 business, together with the appropriate interest and penalty,
1168 computed from the due date of each bill for the electrical
1169 energy purchased as exempt under this subsection, in the manner
1170 prescribed by this chapter.

1171 (e) The department shall adopt rules governing
1172 applications for, issuance of, and the form of applications for
1173 the exemption authorized in this subsection and provisions for
1174 recapture of taxes exempted under this subsection, and the
1175 department may establish guidelines as to qualifications for

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1176 exemption.

1177 (f) For the purpose of the exemption provided in this
1178 subsection, the term "qualified business" means a business which
1179 is:

1180 1. First occupying a new structure to which electrical
1181 service, other than that used for construction purposes, has not
1182 been previously provided or furnished;

1183 2. Newly occupying an existing, remodeled, renovated, or
1184 rehabilitated structure to which electrical service, other than
1185 that used for remodeling, renovation, or rehabilitation of the
1186 structure, has not been provided or furnished in the three
1187 preceding billing periods; or

1188 3. Occupying a new, remodeled, rebuilt, renovated, or
1189 rehabilitated structure for which a refund has been granted
1190 pursuant to paragraph (5) (g).

1191 ~~(g) This subsection expires on the date specified in s.~~
1192 ~~290.016 for the expiration of the Florida Enterprise Zone Act,~~
1193 ~~except that:~~

1194 ~~1. Paragraph (d) shall not expire; and~~

1195 ~~2. Any qualified business which has been granted an~~
1196 ~~exemption under this subsection prior to that date shall be~~
1197 ~~allowed the full benefit of this exemption as if this subsection~~
1198 ~~had not expired on that date.~~

1199 Section 19. Section 212.096, Florida Statutes, is amended
1200 to read:

1201 212.096 Sales, rental, storage, use tax; opportunity
 1202 ~~enterprise~~ zone jobs credit against sales tax.—

1203 (1) For the purposes of the credit provided in this
 1204 section:

1205 (a) "Eligible business" means any sole proprietorship,
 1206 firm, partnership, corporation, bank, savings association,
 1207 estate, trust, business trust, receiver, syndicate, or other
 1208 group or combination, or successor business, located in an
 1209 opportunity ~~enterprise~~ zone. The business must demonstrate to
 1210 the department that, on the date of application, the total
 1211 number of full-time jobs defined under paragraph (d) is greater
 1212 than the total was 12 months prior to that date. An eligible
 1213 business does not include any business which has claimed the
 1214 credit permitted under s. 220.181 for any new business employee
 1215 first beginning employment with the business after July 1, 2019
 1216 ~~1995~~.

1217 (b) "Month" means either a calendar month or the time
 1218 period from any day of any month to the corresponding day of the
 1219 next succeeding month or, if there is no corresponding day in
 1220 the next succeeding month, the last day of the succeeding month.

1221 (c) "New employee" means a person residing in an
 1222 opportunity ~~enterprise~~ zone or a participant in the welfare
 1223 transition program who begins employment with an eligible
 1224 business after July 1, 2019 ~~1995~~, and who has not been
 1225 previously employed full time within the preceding 12 months by

1226 the eligible business, or a successor eligible business,
1227 claiming the credit allowed by this section.

1228 (d) "Job" means a full-time position, as consistent with
1229 terms used by the Department of Economic Opportunity and the
1230 United States Department of Labor for purposes of reemployment
1231 assistance tax administration and employment estimation
1232 resulting directly from a business operation in this state. This
1233 term does not include a temporary construction job involved with
1234 the construction of facilities or any job that has previously
1235 been included in any application for tax credits under s.
1236 220.181(1). The term also includes employment of an employee
1237 leased from an employee leasing company licensed under chapter
1238 468 if such employee has been continuously leased to the
1239 employer for an average of at least 36 hours per week for more
1240 than 6 months.

1241 (e) "New job has been created" means that, on the date of
1242 application, the total number of full-time jobs is greater than
1243 the total was 12 months prior to that date, as demonstrated to
1244 the department by a business located in the opportunity
1245 ~~enterprise~~ zone.

1246
1247 A person shall be deemed to be employed if the person performs
1248 duties in connection with the operations of the business on a
1249 regular, full-time basis, provided the person is performing such
1250 duties for an average of at least 36 hours per week each month.

1251 The person must be performing such duties at a business site
1252 located in the opportunity ~~enterprise~~ zone.

1253 (2) (a) Upon an affirmative showing by an eligible business
1254 to the satisfaction of the department that the requirements of
1255 this section have been met, the business shall be allowed a
1256 credit against the tax remitted under this chapter.

1257 (b) The credit shall be computed as 20 percent of the
1258 actual monthly wages paid in this state to each new employee
1259 hired when a new job has been created, ~~unless the business is~~
1260 ~~located within a rural enterprise zone pursuant to s. 290.004,~~
1261 ~~in which case the credit shall be 30 percent of the actual~~
1262 ~~monthly wages paid.~~ If no less than 20 percent of the employees
1263 of the business are residents of an opportunity ~~enterprise~~ zone,
1264 excluding temporary and part-time employees, the credit shall be
1265 computed as 30 percent of the actual monthly wages paid in this
1266 state to each new employee hired when a new job has been
1267 created, ~~unless the business is located within a rural~~
1268 ~~enterprise zone, in which case the credit shall be 45 percent of~~
1269 ~~the actual monthly wages paid.~~ If the new employee hired when a
1270 new job is created is a participant in the welfare transition
1271 program, the following credit shall be a percent of the actual
1272 monthly wages paid: 40 percent for \$4 above the hourly federal
1273 minimum wage rate; 41 percent for \$5 above the hourly federal
1274 minimum wage rate; 42 percent for \$6 above the hourly federal
1275 minimum wage rate; 43 percent for \$7 above the hourly federal

1276 minimum wage rate; and 44 percent for \$8 above the hourly
1277 federal minimum wage rate. For purposes of this paragraph,
1278 monthly wages shall be computed as one-twelfth of the expected
1279 annual wages paid to such employee. The amount paid as wages to
1280 a new employee is the compensation paid to such employee that is
1281 subject to reemployment assistance tax. The credit shall be
1282 allowed for up to 24 consecutive months, beginning with the
1283 first tax return due pursuant to s. 212.11 after approval by the
1284 department.

1285 (3) In order to claim this credit, an eligible business
1286 must file under oath with the governing body or opportunity
1287 ~~enterprise~~ zone development agency having jurisdiction over the
1288 opportunity ~~enterprise~~ zone where the business is located, as
1289 applicable, a statement which includes:

1290 (a) For each new employee for whom this credit is claimed,
1291 the employee's name and place of residence, including the
1292 identifying number assigned by the department ~~pursuant to s.~~
1293 ~~290.0065~~ to the opportunity ~~enterprise~~ zone in which the
1294 employee resides if the new employee is a person residing in an
1295 opportunity ~~enterprise~~ zone, and, if applicable, documentation
1296 that the employee is a welfare transition program participant.

1297 (b) If applicable, the name and address of each permanent
1298 employee of the business, including, for each employee who is a
1299 resident of an opportunity ~~enterprise~~ zone, the identifying
1300 number assigned by the department ~~pursuant to s. 290.0065~~ to the

1301 opportunity enterprise zone in which the employee resides.

1302 (c) The name and address of the eligible business.

1303 (d) The starting salary or hourly wages paid to the new
1304 employee.

1305 (e) Demonstration to the department that, on the date of
1306 application, the total number of full-time jobs defined under
1307 paragraph (1)(d) is greater than the total was 12 months prior
1308 to that date.

1309 (f) The identifying number assigned by the department
1310 ~~pursuant to s. 290.0065~~ to the opportunity enterprise zone in
1311 which the business is located.

1312 (g) Whether the business is a small business as defined by
1313 s. 288.703(6).

1314 (h) Within 10 working days after receipt of an
1315 application, the governing body or opportunity enterprise zone
1316 development agency shall review the application to determine if
1317 it contains all the information required pursuant to this
1318 subsection and meets the criteria set out in this section. The
1319 governing body or agency shall certify all applications that
1320 contain the information required pursuant to this subsection and
1321 meet the criteria set out in this section as eligible to receive
1322 a credit. If applicable, the governing body or agency shall also
1323 certify if 20 percent of the employees of the business are
1324 residents of an opportunity enterprise zone, excluding temporary
1325 and part-time employees. The certification shall be in writing,

1326 and a copy of the certification shall be transmitted to the
1327 executive director of the Department of Revenue. The business
1328 shall be responsible for forwarding a certified application to
1329 the department within the time specified in paragraph (i).

1330 (i) All applications for a credit pursuant to this section
1331 must be submitted to the department within 6 months after the
1332 new employee is hired, except applications for credit for leased
1333 employees. Applications for credit for leased employees must be
1334 submitted to the department within 7 months after the employee
1335 is leased.

1336 (4) Within 10 working days after receipt of a completed
1337 application for a credit authorized in this section, the
1338 department shall inform the business that the application has
1339 been approved. The credit may be taken on the first return due
1340 after receipt of approval from the department.

1341 (5) In the event the application is incomplete or
1342 insufficient to support the credit authorized in this section,
1343 the department shall deny the credit and notify the business of
1344 that fact. The business may reapply for this credit.

1345 (6) The credit provided in this section does not apply:

1346 (a) For any new employee who is an owner, partner, or
1347 majority stockholder of an eligible business.

1348 (b) For any new employee who is employed for any period
1349 less than 3 months.

1350 (7) The credit provided in this section shall not be

1351 allowed for any month in which the tax due for such period or
 1352 the tax return required pursuant to s. 212.11 for such period is
 1353 delinquent.

1354 (8) In the event an eligible business has a credit larger
 1355 than the amount owed the state on the tax return for the time
 1356 period in which the credit is claimed, the amount of the credit
 1357 for that time period shall be the amount owed the state on that
 1358 tax return.

1359 (9) Any business which has claimed this credit shall not
 1360 be allowed any credit under the provisions of s. 220.181 for any
 1361 new employee beginning employment after July 1, 2019 ~~1995~~.

1362 (10) It shall be the responsibility of each business to
 1363 affirmatively demonstrate to the satisfaction of the department
 1364 that it meets the requirements of this section.

1365 (11) Any person who fraudulently claims this credit is
 1366 liable for repayment of the credit plus a mandatory penalty of
 1367 100 percent of the credit plus interest at the rate provided in
 1368 this chapter, and such person is guilty of a misdemeanor of the
 1369 second degree, punishable as provided in s. 775.082 or s.
 1370 775.083.

1371 ~~(12) This section, except for subsection (11), expires on~~
 1372 ~~the date specified in s. 290.016 for the expiration of the~~
 1373 ~~Florida Enterprise Zone Act.~~

1374 Section 20. Section 220.181, Florida Statutes, is amended
 1375 to read:

1376 220.181 Opportunity ~~Enterprise~~ zone jobs credit.—

1377 (1) (a) There shall be allowed a credit against the tax
1378 imposed by this chapter to any business located in an
1379 opportunity ~~enterprise~~ zone which demonstrates to the department
1380 that, on the date of application, the total number of full-time
1381 jobs is greater than the total was 12 months before that date.
1382 The credit shall be computed as 20 percent of the actual monthly
1383 wages paid in this state to each new employee hired when a new
1384 job has been created, as defined under s. 220.03(1)(ee), ~~unless~~
1385 ~~the business is located in a rural enterprise zone, pursuant to~~
1386 ~~s. 290.004, in which case the credit shall be 30 percent of the~~
1387 ~~actual monthly wages paid.~~ If no less than 20 percent of the
1388 employees of the business are residents of an opportunity
1389 ~~enterprise~~ zone, excluding temporary and part-time employees,
1390 the credit shall be computed as 30 percent of the actual monthly
1391 wages paid in this state to each new employee hired when a new
1392 job has been created, ~~unless the business is located in a rural~~
1393 ~~enterprise zone, in which case the credit shall be 45 percent of~~
1394 ~~the actual monthly wages paid, for a period of up to 24~~
1395 ~~consecutive months.~~ If the new employee hired when a new job is
1396 created is a participant in the welfare transition program, the
1397 following credit shall be a percent of the actual monthly wages
1398 paid: 40 percent for \$4 above the hourly federal minimum wage
1399 rate; 41 percent for \$5 above the hourly federal minimum wage
1400 rate; 42 percent for \$6 above the hourly federal minimum wage

1401 rate; 43 percent for \$7 above the hourly federal minimum wage
 1402 rate; and 44 percent for \$8 above the hourly federal minimum
 1403 wage rate.

1404 (b) This credit applies only with respect to wages subject
 1405 to reemployment assistance tax. The credit provided in this
 1406 section does not apply:

1407 1. For any employee who is an owner, partner, or majority
 1408 stockholder of an eligible business.

1409 2. For any new employee who is employed for any period
 1410 less than 3 months.

1411 (c) If this credit is not fully used in any one year, the
 1412 unused amount may be carried forward for a period not to exceed
 1413 5 years. The carryover credit may be used in a subsequent year
 1414 when the tax imposed by this chapter for such year exceeds the
 1415 credit for such year after applying the other credits and unused
 1416 credit carryovers in the order provided in s. 220.02(8).

1417 (2) When filing for an opportunity ~~enterprise~~ zone jobs
 1418 credit, a business must file under oath with the governing body
 1419 or opportunity ~~enterprise~~ zone development agency having
 1420 jurisdiction over the opportunity ~~enterprise~~ zone where the
 1421 business is located, as applicable, a statement which includes:

1422 (a) For each new employee for whom this credit is claimed,
 1423 the employee's name and place of residence during the taxable
 1424 year, including the identifying number assigned by the
 1425 department ~~pursuant to s. 290.0065~~ to the opportunity ~~enterprise~~

1426 zone in which the new employee resides if the new employee is a
1427 person residing in an opportunity enterprise zone, and, if
1428 applicable, documentation that the employee is a welfare
1429 transition program participant.

1430 (b) If applicable, the name and address of each permanent
1431 employee of the business, including, for each employee who is a
1432 resident of an opportunity enterprise zone, the identifying
1433 number assigned by the department ~~pursuant to s. 290.0065~~ to the
1434 opportunity enterprise zone in which the employee resides.

1435 (c) The name and address of the business.

1436 (d) The identifying number assigned by the department
1437 ~~pursuant to s. 290.0065~~ to the opportunity enterprise zone in
1438 which the eligible business is located.

1439 (e) The salary or hourly wages paid to each new employee
1440 claimed.

1441 (f) Demonstration to the department that, on the date of
1442 application, the total number of full-time jobs is greater than
1443 the total was 12 months prior to that date.

1444 (g) Whether the business is a small business as defined by
1445 s. 288.703.

1446 (3) Within 10 working days after receipt of an
1447 application, the governing body or opportunity enterprise zone
1448 development agency shall review the application to determine if
1449 it contains all the information required pursuant to subsection
1450 (2) and meets the criteria set out in this section. The

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1451 governing body or agency shall certify all applications that
1452 contain the information required pursuant to subsection (2) and
1453 meet the criteria set out in this section as eligible to receive
1454 a credit. If applicable, the governing body or agency shall also
1455 certify if 20 percent of the employees of the business are
1456 residents of an opportunity ~~enterprise~~ zone, excluding temporary
1457 and part-time employees. The certification shall be in writing,
1458 and a copy of the certification shall be transmitted to the
1459 executive director of the Department of Revenue. The business
1460 shall be responsible for forwarding a certified application to
1461 the department.

1462 (4) It shall be the responsibility of the taxpayer to
1463 affirmatively demonstrate to the satisfaction of the department
1464 that it meets the requirements of this act.

1465 (5) For the purpose of this section, the term "month"
1466 means either a calendar month or the time period from any day of
1467 any month to the corresponding day of the next succeeding month
1468 or, if there is no corresponding day in the next succeeding
1469 month, the last day of the succeeding month.

1470 (6) No business which files an amended return for a
1471 taxable year shall be allowed any amount of credit or credit
1472 carryforward pursuant to this section in excess of the amount
1473 claimed by such business on its original return for the taxable
1474 year. The provisions of this subsection do not apply to
1475 increases in the amount of credit claimed under this section on

1476 an amended return due to the use of any credit amount previously
1477 carried forward for the taxable year on the original return or
1478 any eligible prior year under paragraph (1)(c).

1479 (7) Any business which has claimed this credit shall not
1480 be allowed any credit under the provision of s. 212.096 for any
1481 new employee beginning employment after July 1, 2019 ~~1995~~. The
1482 provisions of this subsection shall not apply when a corporation
1483 converts to an S corporation for purposes of compliance with the
1484 Internal Revenue Code of 1986, as amended; however, no
1485 corporation shall be allowed the benefit of this credit and the
1486 credit under s. 212.096 either for the same new employee or for
1487 the same taxable year. In addition, such a corporation shall not
1488 be allowed any credit under s. 212.096 until it has filed notice
1489 of its intent to change its status for tax purposes and until
1490 its final return under this chapter for the taxable year prior
1491 to such change has been filed.

1492 (8)(a) Any person who fraudulently claims this credit is
1493 liable for repayment of the credit, plus a mandatory penalty in
1494 the amount of 200 percent of the credit, plus interest at the
1495 rate provided in s. 220.807, and commits a felony of the third
1496 degree, punishable as provided in s. 775.082, s. 775.083, or s.
1497 775.084.

1498 (b) Any person who makes an underpayment of tax as a
1499 result of a grossly overstated claim for this credit is guilty
1500 of a felony of the third degree, punishable as provided in s.

1501 775.082, s. 775.083, or s. 775.084. For purposes of this
 1502 paragraph, a grossly overstated claim means a claim in an amount
 1503 in excess of 100 percent of the amount of credit allowable under
 1504 this section.

1505 ~~(9) This section, except paragraph (1)(c) and subsection~~
 1506 ~~(8), expires on the date specified in s. 290.016 for the~~
 1507 ~~expiration of the Florida Enterprise Zone Act, and a business~~
 1508 ~~may not begin claiming the enterprise zone jobs credit after~~
 1509 ~~that date; however, the expiration of this section does not~~
 1510 ~~affect the operation of any credit for which a business has~~
 1511 ~~qualified under this section before that date, or any~~
 1512 ~~carryforward of unused credit amounts as provided in paragraph~~
 1513 ~~(1)(c).~~

1514 Section 21. Section 220.182, Florida Statutes, is amended
 1515 to read:

1516 220.182 Opportunity Enterprise zone property tax credit.-

1517 (1)(a) Beginning July 1, 1995, there shall be allowed a
 1518 credit against the tax imposed by this chapter to any business
 1519 which establishes a new business as defined in s. 220.03(1)(p),
 1520 expands an existing business as defined in s. 220.03(1)(k), or
 1521 rebuilds an existing business as defined in s. 220.03(1)(u) in
 1522 this state. The credit shall be computed annually as ad valorem
 1523 taxes paid in this state, in the case of a new business; the
 1524 additional ad valorem tax paid in this state resulting from
 1525 assessments on additional real or tangible personal property

1526 | acquired to facilitate the expansion of an existing business; or
1527 | the ad valorem taxes paid in this state resulting from
1528 | assessments on property replaced or restored, in the case of a
1529 | rebuilt business, including pollution and waste control
1530 | facilities, or any part thereof, and including one or more
1531 | buildings or other structures, machinery, fixtures, and
1532 | equipment.

1533 | (b) If the credit granted pursuant to this section is not
1534 | fully used in any one year, the unused amount may be carried
1535 | forward for a period not to exceed 5 years. The carryover credit
1536 | may be used in a subsequent year when the tax imposed by this
1537 | chapter for such year exceeds the credit for such year under
1538 | this section after applying the other credits and unused credit
1539 | carryovers in the order provided in s. 220.02(8). The amount of
1540 | credit taken under this section in any one year, however, shall
1541 | not exceed \$25,000 for each eligible location, or, if no less
1542 | than 20 percent of the employees of the business at that
1543 | location are residents of an opportunity ~~enterprise~~ zone,
1544 | excluding temporary employees, the amount shall not exceed
1545 | \$50,000 for each eligible location.

1546 | (2) To be eligible to receive an expanded opportunity
1547 | ~~enterprise~~ zone property tax credit of up to \$50,000 for each
1548 | eligible location, the business must provide a statement, under
1549 | oath, on the form prescribed by the department for claiming the
1550 | credit authorized by this section, that no less than 20 percent

1551 of its employees at that location, excluding temporary and part-
1552 time employees, are residents of an opportunity ~~enterprise~~ zone.
1553 It shall be a condition precedent to the granting of each annual
1554 tax credit that such employment requirements be fulfilled
1555 throughout each year during the 5-year period of the credit. The
1556 statement shall set forth the name and place of residence of
1557 each permanent employee on the last day of business of the tax
1558 year for which the credit is claimed or, if the employee is no
1559 longer employed or eligible for the credit on that date, the
1560 last calendar day of the last full calendar month the employee
1561 was employed or eligible for the credit at the relevant site.

1562 (3) The credit shall be available to a new business for a
1563 period not to exceed the year in which ad valorem taxes are
1564 first levied against the business and the 4 years immediately
1565 thereafter. The credit shall be available to an expanded
1566 existing business for a period not to exceed the year in which
1567 ad valorem taxes are first levied on additional real or tangible
1568 personal property acquired to facilitate the expansion or
1569 rebuilding and the 4 years immediately thereafter. No business
1570 shall be entitled to claim the credit authorized by this
1571 section, except any amount attributable to the carryover of a
1572 previously earned credit, for more than 5 consecutive years.

1573 (4) To be eligible for an opportunity ~~enterprise~~ zone
1574 property tax credit, a new, expanded, or rebuilt business shall
1575 file a notice with the property appraiser of the county in which

1576 the business property is located or to be located. The notice
 1577 shall be filed no later than April 1 of the year in which new or
 1578 additional real or tangible personal property acquired to
 1579 facilitate such new, expanded, or rebuilt facility is first
 1580 subject to assessment. The notice shall be made on a form
 1581 prescribed by the department and shall include separate
 1582 descriptions of:

1583 (a) Real and tangible personal property owned or leased by
 1584 the business prior to expansion, if any.

1585 (b) Net new or additional real and tangible personal
 1586 property acquired to facilitate the new, expanded, or rebuilt
 1587 facility.

1588 (5) When filing for an opportunity ~~enterprise~~ zone
 1589 property tax credit as a new business, a business shall include
 1590 a copy of its receipt indicating payment of ad valorem taxes for
 1591 the current year.

1592 (6) When filing for an opportunity ~~enterprise~~ zone
 1593 property tax credit as an expanded or rebuilt business, a
 1594 business shall include copies of its receipts indicating payment
 1595 of ad valorem taxes for the current year for prior existing
 1596 property and for expansion-related or rebuilt property.

1597 (7) The receipts described in subsections (5) and (6)
 1598 shall indicate the assessed value of the property, the property
 1599 taxes paid, a brief description of the property, and an
 1600 indication, if applicable, that the property was separately

1601 assessed as expansion-related or rebuilt property.

1602 (8) The department has authority to adopt rules pursuant
 1603 to ss. 120.536(1) and 120.54 to implement the provisions of this
 1604 act.

1605 (9) It shall be the responsibility of the taxpayer to
 1606 affirmatively demonstrate to the satisfaction of the department
 1607 that he or she meets the requirements of this act.

1608 (10) When filing for an opportunity ~~enterprise~~ zone
 1609 property tax credit as an expansion of an existing business or
 1610 as a new business, it shall be a condition precedent to the
 1611 granting of each annual tax credit that there have been,
 1612 throughout each year during the 5-year period, no fewer than
 1613 five more employees than in the year preceding the initial
 1614 granting of the credit.

1615 (11) To apply for an opportunity ~~enterprise~~ zone property
 1616 tax credit, a new, expanded, or rebuilt business must file under
 1617 oath with the governing body or opportunity ~~enterprise~~ zone
 1618 development agency having jurisdiction over the opportunity
 1619 ~~enterprise~~ zone where the business is located, as applicable, an
 1620 application prescribed by the department for claiming the credit
 1621 authorized by this section. Within 10 working days after receipt
 1622 of an application, the governing body or opportunity ~~enterprise~~
 1623 zone development agency shall review the application to
 1624 determine if it contains all the information required pursuant
 1625 to this section and meets the criteria set out in this section.

1626 The governing body or agency shall certify all applications that
1627 contain the information required pursuant to this section and
1628 meet the criteria set out in this section as eligible to receive
1629 a credit. If applicable, the governing body or agency shall also
1630 certify if 20 percent of the employees of the business are
1631 residents of an opportunity enterprise zone, excluding temporary
1632 and part-time employees. The certification shall be in writing,
1633 and a copy of the certification shall be transmitted to the
1634 executive director of the Department of Revenue. The business
1635 shall be responsible for forwarding all certified applications
1636 to the department.

1637 (12) When filing for an opportunity enterprise zone
1638 property tax credit, a business shall include the identifying
1639 number assigned by the department under chapter 290 ~~pursuant to~~
1640 ~~s. 290.0065~~ to the opportunity enterprise zone in which the
1641 business is located.

1642 (13) When filing for an opportunity enterprise zone
1643 property tax credit, a business shall indicate whether the
1644 business is a small business as defined by s. 288.703.

1645 ~~(14) This section expires on the date specified in s.~~
1646 ~~290.016 for the expiration of the Florida Enterprise Zone Act,~~
1647 ~~and a business may not begin claiming the enterprise zone~~
1648 ~~property tax credit after that date; however, the expiration of~~
1649 ~~this section does not affect the operation of any credit for~~
1650 ~~which a business has qualified under this section before that~~

1651 ~~date, or any carryforward of unused credit amounts as provided~~
 1652 ~~in paragraph (1) (b).~~

1653 Section 22. Subsection (5) of section 159.803, Florida
 1654 Statutes, is amended to read:

1655 159.803 Definitions.—As used in this part, the term:

1656 (5) "Priority project" means a solid waste disposal
 1657 facility or a sewage facility, as such terms are defined in s.
 1658 142 of the Code, or a water facility, as defined in s. 142 of
 1659 the Code, which is operated by a member-owned, not-for-profit
 1660 utility, or any project which is to be located in an area which
 1661 is an opportunity ~~enterprise~~ zone ~~designated pursuant to s.~~
 1662 ~~290.0065.~~

1663 Section 23. Paragraph (b) of subsection (2) of section
 1664 163.2514, Florida Statutes, is amended to read:

1665 163.2514 Growth Policy Act; definitions.—As used in ss.
 1666 163.2511-163.2520, the term:

1667 (2) "Urban infill and redevelopment area" means an area or
 1668 areas designated by a local government where:

1669 (b) The area, or one or more neighborhoods within the
 1670 area, suffers from pervasive poverty, unemployment, and general
 1671 distress. In determining whether an area suffers from pervasive
 1672 poverty, unemployment, and general distress, the governing body
 1673 and the department shall use data from the most current
 1674 decennial census and from information published by the Bureau of
 1675 the Census and the Bureau of Labor Statistics. The data must be

1676 comparable in point or period of time and methodology employed
 1677 ~~as defined by s. 290.0058;~~

1678 Section 24. Subsection (8) of section 163.503, Florida
 1679 Statutes, is amended to read:

1680 163.503 Definitions.—

1681 (8) "Opportunity Enterprise zone" means an area identified
 1682 in chapter 290 ~~designated pursuant to s. 290.0065.~~

1683 Section 25. Subsection (1) of section 163.522, Florida
 1684 Statutes, is amended to read:

1685 163.522 State redevelopment programs.—

1686 (1) Any county or municipality which has ~~nominated an area~~
 1687 ~~as an opportunity enterprise zone as set forth in chapter 290,~~
 1688 ~~pursuant to s. 290.0055 which has been so designated pursuant to~~
 1689 ~~s. 290.0065~~ is directed to give consideration to the creation of
 1690 a neighborhood improvement district within said area.

1691 Section 26. Subsection (8) of section 166.231, Florida
 1692 Statutes, is amended to read:

1693 166.231 Municipalities; public service tax.—

1694 (8) ~~(a)~~ Beginning July 1, 1995, a municipality may by
 1695 ordinance exempt not less than 50 percent of the tax imposed
 1696 under this section on purchasers of electrical energy who are
 1697 determined to be eligible for the exemption provided by s.
 1698 212.08(15) by the Department of Revenue. The exemption shall be
 1699 administered as provided in that section. A copy of any
 1700 ordinance adopted pursuant to this subsection shall be provided

1701 to the Department of Revenue not less than 14 days prior to its
1702 effective date.

1703 ~~(b) If an area that is nominated as an enterprise zone~~
1704 ~~pursuant to s. 290.0055 has not yet been designated pursuant to~~
1705 ~~s. 290.0065, a municipality may enact an ordinance for such~~
1706 ~~exemption; however, the ordinance shall not be effective until~~
1707 ~~such area is designated pursuant to s. 290.0065.~~

1708 ~~(c) This subsection expires on the date specified in s.~~
1709 ~~290.016 for the expiration of the Florida Enterprise Zone Act,~~
1710 ~~except that any qualified business that has satisfied the~~
1711 ~~requirements of this subsection before that date shall be~~
1712 ~~allowed the full benefit of the exemption allowed under this~~
1713 ~~subsection as if this subsection had not expired on that date.~~

1714 Section 27. Subsections (1), (3), and (4) of section
1715 193.077, Florida Statutes, are amended to read:

1716 193.077 Notice of new, rebuilt, or expanded property.—

1717 (1) The property appraiser shall accept notices on or
1718 before April 1 of the year in which the new or additional real
1719 or personal property acquired to establish a new business or
1720 facilitate a business expansion or restoration is first subject
1721 to assessment. The notice shall be filed, on a form prescribed
1722 by the department, by any business seeking to qualify for an
1723 opportunity ~~enterprise~~ zone property tax credit as a new or
1724 expanded business pursuant to s. 220.182(4).

1725 (3) Within 10 days of extension or recertification of the

1726 assessment rolls pursuant to s. 193.122, whichever is later, the
 1727 property appraiser shall forward to the department a list of all
 1728 property of new businesses and property separately assessed as
 1729 expansion-related or rebuilt property pursuant to s. 193.085(5)
 1730 ~~193.085(5)(a)~~. The list shall include the name and address of
 1731 the business to which the property is assessed, the assessed
 1732 value of the property, the total taxes levied against the
 1733 property, the identifying number for the property as shown on
 1734 the assessment roll, and a description of the property.

1735 ~~(4) This section expires on the date specified in s.~~
 1736 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

1737 Section 28. Subsection (5) of section 193.085, Florida
 1738 Statutes, is amended to read:

1739 193.085 Listing all property.—

1740 (5)~~(a)~~ Beginning in the year in which a notice of new,
 1741 rebuilt, or expanded property is accepted and certified pursuant
 1742 to s. 193.077 and for the 4 years immediately thereafter, the
 1743 property appraiser shall separately assess the prior existing
 1744 property and the expansion-related or rebuilt property, if any,
 1745 of each business having submitted said notice pursuant to s.
 1746 220.182(4). The listing of expansion-related or rebuilt property
 1747 on an assessment roll shall immediately follow the listing of
 1748 prior existing property for each expanded business. However,
 1749 beginning with the first assessment roll following receipt of a
 1750 notice from the department that a business has been disallowed

1751 an opportunity enterprise zone property tax credit, the property
 1752 appraiser shall singly list the property of such business.

1753 ~~(b) This subsection expires on the date specified in s.~~
 1754 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

1755 Section 29. Subsection (4) of section 195.073, Florida
 1756 Statutes, is amended to read:

1757 195.073 Classification of property.—All items required by
 1758 law to be on the assessment rolls must receive a classification
 1759 based upon the use of the property. The department shall
 1760 promulgate uniform definitions for all classifications. The
 1761 department may designate other subclassifications of property.
 1762 No assessment roll may be approved by the department which does
 1763 not show proper classifications.

1764 (4) ~~(a)~~ Rules adopted pursuant to this section shall
 1765 provide for the separate identification of property as prior
 1766 existing property of an expanded or rebuilt business, as
 1767 expansion-related property of an expanded or rebuilt business,
 1768 and as property of a new business, in the event the business
 1769 qualifies for an opportunity enterprise zone property tax credit
 1770 pursuant to s. 220.182, in addition to classification according
 1771 to use.

1772 ~~(b) This subsection expires on the date specified in s.~~
 1773 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

1774 Section 30. Subsection (1) of section 195.099, Florida
 1775 Statutes, is amended to read:

1776 | 195.099 Periodic review.—

1777 | (1)(a) The department may review the assessments of new,
1778 | rebuilt, and expanded business reported according to s.
1779 | 193.077(3), to ensure parity of level of assessment with other
1780 | classifications of property.

1781 | ~~(b) This subsection shall expire on the date specified in~~
1782 | ~~s. 290.016 for the expiration of the Florida Enterprise Zone~~
1783 | ~~Act.~~

1784 | Section 31. Paragraph (b) of subsection (15) and
1785 | subsection (18) of section 196.012, Florida Statutes, are
1786 | amended to read:

1787 | 196.012 Definitions.—For the purpose of this chapter, the
1788 | following terms are defined as follows, except where the context
1789 | clearly indicates otherwise:

1790 | (15) "Expansion of an existing business" means:

1791 | (b) Any business or organization located in an area that
1792 | was designated as an enterprise zone pursuant to chapter 290 as
1793 | of December 30, 2015, an opportunity zone pursuant to chapter
1794 | 290 after July 1, 2019, or a brownfield area that increases
1795 | operations on a site located within the same zone or area
1796 | colocated with a commercial or industrial operation owned by the
1797 | same business or organization under common control with the same
1798 | business or organization.

1799 | (18) "Opportunity Enterprise zone" means an area
1800 | designated as an opportunity enterprise zone pursuant to chapter

1801 ~~290 s. 290.0065. This subsection expires on the date specified~~
1802 ~~in s. 290.016 for the expiration of the Florida Enterprise Zone~~
1803 ~~Act.~~

1804 Section 32. Subsections (3) and (5) of section 196.1995,
1805 Florida Statutes, are amended to read:

1806 196.1995 Economic development ad valorem tax exemption.—

1807 (3) The board of county commissioners or the governing
1808 authority of the municipality that calls a referendum within its
1809 total jurisdiction to determine whether its respective
1810 jurisdiction may grant economic development ad valorem tax
1811 exemptions may vote to limit the effect of the referendum to
1812 authority to grant economic development tax exemptions for new
1813 businesses and expansions of existing businesses located in an
1814 opportunity enterprise zone or a brownfield area, as defined in
1815 s. 376.79(5). ~~If an area nominated to be an enterprise zone~~
1816 ~~pursuant to s. 290.0055 has not yet been designated pursuant to~~
1817 ~~s. 290.0065,~~ The board of county commissioners or the governing
1818 authority of the municipality may call such referendum ~~prior to~~
1819 ~~such designation; however, the authority to grant economic~~
1820 ~~development ad valorem tax exemptions does not apply until such~~
1821 ~~area is designated pursuant to s. 290.0065.~~ The ballot question
1822 in such referendum shall be in substantially the following form
1823 and shall be used in lieu of the ballot question prescribed in
1824 subsection (2):

1825 Shall the board of county commissioners of this county (or the

1826 governing authority of this municipality, or both) be authorized
 1827 to grant, pursuant to s. 3, Art. VII of the State Constitution,
 1828 property tax exemptions for new businesses and expansions of
 1829 existing businesses that are located in an opportunity
 1830 ~~enterprise~~ zone or a brownfield area and that are expected to
 1831 create new, full-time jobs in the county (or municipality, or
 1832 both)?

1833 Yes-For authority to grant exemptions.

1834 No-Against authority to grant exemptions.

1835 (5) Upon a majority vote in favor of such authority, the
 1836 board of county commissioners or the governing authority of the
 1837 municipality, at its discretion, by ordinance may exempt from ad
 1838 valorem taxation up to 100 percent of the assessed value of all
 1839 improvements to real property made by or for the use of a new
 1840 business and of all tangible personal property of such new
 1841 business, or up to 100 percent of the assessed value of all
 1842 added improvements to real property made to facilitate the
 1843 expansion of an existing business and of the net increase in all
 1844 tangible personal property acquired to facilitate such expansion
 1845 of an existing business. To qualify for this exemption, the
 1846 improvements to real property must be made or the tangible
 1847 personal property must be added or increased after approval by
 1848 motion or resolution of the local governing body, subject to
 1849 ordinance adoption or on or after the day the ordinance is
 1850 adopted. However, if the authority to grant exemptions is

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1851 approved in a referendum in which the ballot question contained
1852 in subsection (3) appears on the ballot, the authority of the
1853 board of county commissioners or the governing authority of the
1854 municipality to grant exemptions is limited solely to new
1855 businesses and expansions of existing businesses that are
1856 located in an area which was designated as an enterprise zone
1857 pursuant to chapter 290 as of December 30, 2015, in an
1858 opportunity zone as defined in chapter 290 as of July 1, 2019,
1859 or in a brownfield area. New businesses and expansions of
1860 existing businesses located in an area that was designated as an
1861 enterprise zone pursuant to chapter 290 as of December 30, 2015,
1862 or is in an opportunity zone as defined in chapter 290 as of
1863 July 1, 2019, but is not in a brownfield area, may qualify for
1864 the ad valorem tax exemption only if approved by motion or
1865 resolution of the local governing body, subject to ordinance
1866 adoption, or by ordinance, enacted before December 31, 2015.
1867 Property acquired to replace existing property shall not be
1868 considered to facilitate a business expansion. All data center
1869 equipment for a data center shall be exempt from ad valorem
1870 taxation for the term of the approved exemption. The exemption
1871 applies only to taxes levied by the respective unit of
1872 government granting the exemption. The exemption does not apply,
1873 however, to taxes levied for the payment of bonds or to taxes
1874 authorized by a vote of the electors pursuant to s. 9(b) or s.
1875 12, Art. VII of the State Constitution. Any such exemption shall

1876 remain in effect for up to 10 years with respect to any
 1877 particular facility, or up to 20 years for a data center,
 1878 regardless of any change in the authority of the county or
 1879 municipality to grant such exemptions or the expiration of the
 1880 Enterprise Zone Act pursuant to chapter 290, Florida Statutes
 1881 2018. The exemption shall not be prolonged or extended by
 1882 granting exemptions from additional taxes or by virtue of any
 1883 reorganization or sale of the business receiving the exemption.

1884 Section 33. Section 196.1996, Florida Statutes, is
 1885 reenacted to read:

1886 196.1996 Economic development ad valorem tax exemption;
 1887 effect of ch. 94-136.—Nothing contained in chapter 94-136, Laws
 1888 of Florida, shall be deemed to require any board of county
 1889 commissioners or a governing body of any municipality to reenact
 1890 any resolution or ordinance to authorize the board of county
 1891 commissioners or the governing body to grant economic
 1892 development ad valorem tax exemptions in an enterprise zone that
 1893 was in effect on December 31, 1994. Economic development ad
 1894 valorem tax exemptions may be granted pursuant to such
 1895 resolution or ordinance which was previously approved and a
 1896 referendum, beginning July 1, 1995.

1897 Section 34. Subsection (4) of section 205.022, Florida
 1898 Statutes, is amended to read:

1899 205.022 Definitions.—When used in this chapter, the
 1900 following terms and phrases shall have the meanings ascribed to

1901 | them in this section, except when the context clearly indicates
 1902 | a different meaning:

1903 | (4) "Opportunity Enterprise zone" means an area designated
 1904 | as an opportunity enterprise zone pursuant to chapter 290 s.
 1905 | ~~290.0065. This subsection expires on the date specified in s.~~
 1906 | ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

1907 | Section 35. Section 205.054, Florida Statutes, is amended
 1908 | to read:

1909 | 205.054 Business tax; partial exemption for engaging in
 1910 | business or occupation in opportunity enterprise zone.—

1911 | (1) Notwithstanding the provisions of s. 205.033(1)(a) or
 1912 | s. 205.043(1)(a), the governing body of a county or municipality
 1913 | may authorize by appropriate resolution or ordinance, adopted
 1914 | pursuant to the procedure established in s. 205.032 or s.
 1915 | 205.042, the exemption of 50 percent of the business tax levied
 1916 | for the privilege of engaging in or managing any business,
 1917 | profession, or occupation in the respective jurisdiction of the
 1918 | county or municipality when such privilege is exercised at a
 1919 | permanent business location or branch office located in an
 1920 | opportunity enterprise zone.

1921 | (2) Such exemption applies to each classification for
 1922 | which a business tax receipt is required in the jurisdiction.
 1923 | Classifications shall be the same in an opportunity enterprise
 1924 | zone as elsewhere in the jurisdiction. Each county or municipal
 1925 | business tax receipt issued with the exemption authorized in

1926 | this section shall be in the same general form as the other
 1927 | county or municipal business tax receipts and shall expire at
 1928 | the same time as those other receipts expire as fixed by law.
 1929 | Any receipt issued with the exemption authorized in this section
 1930 | is nontransferable. The exemption authorized in this section
 1931 | does not apply to any penalty authorized in s. 205.053.

1932 | (3) Each tax collecting authority of a county or
 1933 | municipality which provides the exemption authorized in this
 1934 | section shall issue to each person who may be entitled to the
 1935 | exemption a receipt pursuant to the provisions contained in this
 1936 | section. Before a receipt with such exemption is issued to an
 1937 | applicant, the tax collecting authority must, in each case, be
 1938 | provided proof that the applicant is entitled to such exemption.
 1939 | Such proof shall be made by means of a statement filed under
 1940 | oath with the tax collecting authority, which statement
 1941 | indicates that the permanent business location or branch office
 1942 | of the applicant is located in an opportunity ~~enterprise~~ zone of
 1943 | a jurisdiction which has authorized the exemption permitted in
 1944 | this section.

1945 | (4) Any receipt obtained with the exemption authorized in
 1946 | this subsection by the commission of fraud upon the issuing
 1947 | authority is void. Any person who has fraudulently obtained such
 1948 | exemption and thereafter engages, under color of the receipt, in
 1949 | any business, profession, or occupation requiring the business
 1950 | tax receipt is subject to prosecution for engaging in a

1951 business, profession, or occupation without having the required
 1952 receipt under the laws of the state.

1953 ~~(5) If an area nominated as an enterprise zone pursuant to~~
 1954 ~~s. 290.0055 has not yet been designated pursuant to s. 290.0065,~~
 1955 The governing body of a county or municipality may enact an the
 1956 appropriate ordinance or resolution authorizing the exemption
 1957 permitted in this section; ~~however, such ordinance or resolution~~
 1958 ~~will not be effective until such area is designated pursuant to~~
 1959 ~~s. 290.0065.~~

1960 ~~(6) This section expires on the date specified in s.~~
 1961 ~~290.016 for the expiration of the Florida Enterprise Zone Act;~~
 1962 ~~and a receipt may not be issued with the exemption authorized in~~
 1963 ~~this section for any period beginning on or after that date.~~

1964 Section 36. Subsection (4) of section 195.073, Florida
 1965 Statutes, is amended to read:

1966 195.073 Classification of property.—All items required by
 1967 law to be on the assessment rolls must receive a classification
 1968 based upon the use of the property. The department shall
 1969 promulgate uniform definitions for all classifications. The
 1970 department may designate other subclassifications of property.
 1971 No assessment roll may be approved by the department which does
 1972 not show proper classifications.

1973 (4) ~~(a)~~ Rules adopted pursuant to this section shall
 1974 provide for the separate identification of property as prior
 1975 existing property of an expanded or rebuilt business, as

1976 expansion-related property of an expanded or rebuilt business,
 1977 and as property of a new business, in the event the business
 1978 qualifies for an opportunity ~~enterprise~~ zone property tax credit
 1979 pursuant to s. 220.182, in addition to classification according
 1980 to use.

1981 ~~(b) This subsection expires on the date specified in s.~~
 1982 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

1983 Section 37. Subsection (1) of section 195.099, Florida
 1984 Statutes, is amended to read:

1985 195.099 Periodic review.—

1986 (1) ~~(a)~~ The department may review the assessments of new,
 1987 rebuilt, and expanded business reported according to s.
 1988 193.077(3), to ensure parity of level of assessment with other
 1989 classifications of property.

1990 ~~(b) This subsection shall expire on the date specified in~~
 1991 ~~s. 290.016 for the expiration of the Florida Enterprise Zone~~
 1992 ~~Act.~~

1993 Section 38. Paragraph (b) of subsection (15) and
 1994 subsection (18) of section 196.012, Florida Statutes, is amended
 1995 to read:

1996 196.012 Definitions.—For the purpose of this chapter, the
 1997 following terms are defined as follows, except where the context
 1998 clearly indicates otherwise:

1999 (15) "Expansion of an existing business" means:

2000 (b) Any business or organization located in an area that

2001 was designated as an enterprise zone pursuant to chapter 290 as
 2002 of December 30, 2015, is an opportunity zone as set forth in
 2003 chapter 290, or is a brownfield area that increases operations
 2004 on a site located within the same zone or area colocated with a
 2005 commercial or industrial operation owned by the same business or
 2006 organization under common control with the same business or
 2007 organization.

2008 (18) "Opportunity Enterprise zone" means an area
 2009 designated as an opportunity enterprise zone pursuant to chapter
 2010 290 s. 290.0065. ~~This subsection expires on the date specified~~
 2011 ~~in s. 290.016 for the expiration of the Florida Enterprise Zone~~
 2012 ~~Act.~~

2013 Section 39. Subsection (6) of section 212.02, Florida
 2014 Statutes, is amended to read:

2015 212.02 Definitions.—The following terms and phrases when
 2016 used in this chapter have the meanings ascribed to them in this
 2017 section, except where the context clearly indicates a different
 2018 meaning:

2019 (6) "Opportunity Enterprise zone" means an area of the
 2020 state as set forth in chapter 290 ~~designated pursuant to s.~~
 2021 ~~290.0065. This subsection expires on the date specified in s.~~
 2022 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

2023 Section 40. Subsections (6) and (7) of section 220.02,
 2024 Florida Statutes, are amended to read:

2025 220.02 Legislative intent.—

2026 (6) (a) It is the intent of the Legislature that the
 2027 opportunity ~~enterprise~~ zone jobs credit provided by s. 220.181
 2028 be applicable only to those businesses located in an opportunity
 2029 ~~enterprise~~ zone. It is further the intent of the Legislature to
 2030 provide an incentive for the increased provision of employment
 2031 opportunities leading to the improvement of the quality of life
 2032 of those employed and the positive expansion of the economy of
 2033 the state as well as the economy of present opportunity
 2034 ~~enterprise~~ zones.

2035 (b) Any person charged with any criminal offense arising
 2036 from a civil disorder associated with an emergency, as defined
 2037 in s. 220.03(1)(i), and found guilty, whether or not
 2038 adjudication of guilt or imposition of sentence is suspended,
 2039 deferred, or withheld, is not eligible to make application for,
 2040 receive, or in any other manner enjoy the benefits or any form
 2041 of assistance available under chapter 80-247, Laws of Florida.

2042 ~~(c) This subsection expires on the date specified in s.~~
 2043 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

2044 (7) (a) It is the intent of the Legislature that the
 2045 enterprise zone property tax credit provided by s. 220.182 be
 2046 applicable only to those new or expanded businesses located in
 2047 opportunity ~~enterprise~~ zones which make a positive expansionary
 2048 contribution to the economy of this state and to the economy of
 2049 their local communities in terms of new jobs for residents of
 2050 enterprise zones and improvements to real and personal property

2051 | located in enterprise zones.

2052 | (b) Any person charged with any criminal offense arising
 2053 | from a civil disorder associated with an emergency, as defined
 2054 | in s. 220.03(1)(i), and found guilty, whether or not
 2055 | adjudication of guilt or imposition of sentence is suspended,
 2056 | deferred, or withheld, is not eligible to make application for,
 2057 | receive, or in any other manner enjoy the benefits or any form
 2058 | of assistance available under chapter 80-248, Laws of Florida.

2059 | ~~(c) This subsection expires on the date specified in s.~~
 2060 | ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

2061 | Section 41. Paragraphs (a), (c), (i), (j), (k), (o), (p),
 2062 | (q), (t), (u), and (ee) of subsection (1) of section 220.03,
 2063 | Florida Statutes, are amended to read:

2064 | 220.03 Definitions.—

2065 | (1) SPECIFIC TERMS.—When used in this code, and when not
 2066 | otherwise distinctly expressed or manifestly incompatible with
 2067 | the intent thereof, the following terms shall have the following
 2068 | meanings:

2069 | (a) "Ad valorem taxes paid" means 96 percent of property
 2070 | taxes levied for operating purposes and does not include
 2071 | interest, penalties, or discounts foregone. In addition, the
 2072 | term "ad valorem taxes paid," for purposes of the credit in s.
 2073 | 220.182, means the ad valorem tax paid on new or additional real
 2074 | or personal property acquired to establish a new business or
 2075 | facilitate a business expansion, including pollution and waste

2076 control facilities, or any part thereof, and including one or
 2077 more buildings or other structures, machinery, fixtures, and
 2078 equipment. ~~This paragraph expires on the date specified in s.~~
 2079 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

2080 (c) "Business" or "business firm" means any business
 2081 entity authorized to do business in this state as defined in
 2082 paragraph (e), and any bank or savings and loan association as
 2083 defined in s. 220.62, subject to the tax imposed by the
 2084 provisions of this chapter. ~~This paragraph expires on the date~~
 2085 ~~specified in s. 290.016 for the expiration of the Florida~~
 2086 ~~Enterprise Zone Act.~~

2087 (i) "Emergency," as used in s. 220.02 and in paragraph (u)
 2088 of this subsection, means occurrence of widespread or severe
 2089 damage, injury, or loss of life or property proclaimed pursuant
 2090 to s. 14.022 or declared pursuant to s. 252.36. ~~This paragraph~~
 2091 ~~expires on the date specified in s. 290.016 for the expiration~~
 2092 ~~of the Florida Enterprise Zone Act.~~

2093 (j) "Opportunity Enterprise zone" means an area in the
 2094 state as set forth in chapter 290 ~~designated pursuant to s.~~
 2095 ~~290.0065. This paragraph expires on the date specified in s.~~
 2096 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

2097 (k) "Expansion of an existing business," for the purposes
 2098 of the opportunity enterprise zone property tax credit, means
 2099 any business entity authorized to do business in this state as
 2100 defined in paragraph (e), and any bank or savings and loan

2101 association as defined in s. 220.62, subject to the tax imposed
2102 by the provisions of this chapter, located in an opportunity
2103 ~~enterprise~~ zone, which expands by or through additions to real
2104 and personal property and which establishes five or more new
2105 jobs to employ five or more additional full-time employees at
2106 such location. ~~This paragraph expires on the date specified in~~
2107 ~~s. 290.016 for the expiration of the Florida Enterprise Zone~~
2108 ~~Act.~~

2109 (o) "Local government" means any county or incorporated
2110 municipality in the state. ~~This paragraph expires on the date~~
2111 ~~specified in s. 290.016 for the expiration of the Florida~~
2112 ~~Enterprise Zone Act.~~

2113 (p) "New business," for the purposes of the opportunity
2114 ~~enterprise~~ zone property tax credit, means any business entity
2115 authorized to do business in this state as defined in paragraph
2116 (e), or any bank or savings and loan association as defined in
2117 s. 220.62, subject to the tax imposed by the provisions of this
2118 chapter, first beginning operations on a site located in an
2119 opportunity ~~enterprise~~ zone and clearly separate from any other
2120 commercial or industrial operations owned by the same entity,
2121 bank, or savings and loan association and which establishes five
2122 or more new jobs to employ five or more additional full-time
2123 employees at such location. ~~This paragraph expires on the date~~
2124 ~~specified in s. 290.016 for the expiration of the Florida~~
2125 ~~Enterprise Zone Act.~~

2126 (q) "New employee," for the purposes of the enterprise
2127 zone jobs credit, means a person residing in an opportunity
2128 ~~enterprise~~ zone or a participant in the welfare transition
2129 program who is employed at a business located in an enterprise
2130 zone who begins employment in the operations of the business
2131 after July 1, 2019 ~~July 1, 1995~~, and who has not been previously
2132 employed full time within the preceding 12 months by the
2133 business or a successor business claiming the credit pursuant to
2134 s. 220.181. A person shall be deemed to be employed by such a
2135 business if the person performs duties in connection with the
2136 operations of the business on a full-time basis, provided she or
2137 he is performing such duties for an average of at least 36 hours
2138 per week each month. The person must be performing such duties
2139 at a business site located in an opportunity ~~enterprise~~ zone.
2140 ~~This paragraph expires on the date specified in s. 290.016 for~~
2141 ~~the expiration of the Florida Enterprise Zone Act.~~

2142 (t) "Project" means any activity undertaken by an eligible
2143 sponsor, as defined in s. 220.183(2)(c), which is designed to
2144 construct, improve, or substantially rehabilitate housing that
2145 is affordable to low-income or very-low-income households as
2146 defined in s. 420.9071(19) and (28); designed to provide housing
2147 opportunities for persons with special needs as defined in s.
2148 420.0004; designed to provide commercial, industrial, or public
2149 resources and facilities; or designed to improve entrepreneurial
2150 and job-development opportunities for low-income persons. A

2151 project may be the investment necessary to increase access to
2152 high-speed broadband capability in a rural community that had an
2153 enterprise zone designated pursuant to chapter 290 as of May 1,
2154 2015, or is an opportunity zone as set forth in chapter 290,
2155 including projects that result in improvements to communications
2156 assets that are owned by a business. A project may include the
2157 provision of museum educational programs and materials that are
2158 directly related to any project approved between January 1,
2159 1996, and December 31, 1999, and located in an area that was in
2160 an enterprise zone designated ~~pursuant to s. 290.0065~~ as of May
2161 1, 2015 or is an opportunity zone as set forth in chapter 290.
2162 This paragraph does not preclude projects that propose to
2163 construct or rehabilitate low-income or very-low-income housing
2164 on scattered sites or housing opportunities for persons with
2165 special needs as defined in s. 420.0004. With respect to
2166 housing, contributions may be used to pay the following eligible
2167 project-related activities:

- 2168 1. Project development, impact, and management fees for
2169 special needs, low-income, or very-low-income housing projects;
- 2170 2. Down payment and closing costs for eligible persons, as
2171 defined in s. 420.9071(19) and (28);
- 2172 3. Administrative costs, including housing counseling and
2173 marketing fees, not to exceed 10 percent of the community
2174 contribution, directly related to special needs, low-income, or
2175 very-low-income projects; and

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2176 4. Removal of liens recorded against residential property
2177 by municipal, county, or special-district local governments when
2178 satisfaction of the lien is a necessary precedent to the
2179 transfer of the property to an eligible person, as defined in s.
2180 420.9071(19) and (28), for the purpose of promoting home
2181 ownership. Contributions for lien removal must be received from
2182 a nonrelated third party.

2183 (u) "Rebuilding of an existing business" means replacement
2184 or restoration of real or tangible property destroyed or damaged
2185 in an emergency, as defined in paragraph (i), after July 1,
2186 1995, in an enterprise zone or after July 1, 2019, in an
2187 opportunity zone, by a business entity authorized to do business
2188 in this state as defined in paragraph (e), or a bank or savings
2189 and loan association as defined in s. 220.62, subject to the tax
2190 imposed by the provisions of this chapter, located in the
2191 enterprise zone. ~~This paragraph expires on the date specified in~~
2192 ~~s. 290.016 for the expiration of the Florida Enterprise Zone~~
2193 ~~Act.~~

2194 (ee) "New job has been created" means that, on the date of
2195 approval application, the total number of full-time jobs is
2196 greater than the total was 12 months prior to that date, as
2197 demonstrated to the department by a business located in the
2198 opportunity ~~enterprise~~ zone.

2199 Section 42. Paragraph (a) of subsection (1) of section
2200 220.13, Florida Statutes, is amended to read:

2201 220.13 "Adjusted federal income" defined.—
 2202 (1) The term "adjusted federal income" means an amount
 2203 equal to the taxpayer's taxable income as defined in subsection
 2204 (2), or such taxable income of more than one taxpayer as
 2205 provided in s. 220.131, for the taxable year, adjusted as
 2206 follows:
 2207 (a) Additions.—There shall be added to such taxable
 2208 income:
 2209 1.a. The amount of any tax upon or measured by income,
 2210 excluding taxes based on gross receipts or revenues, paid or
 2211 accrued as a liability to the District of Columbia or any state
 2212 of the United States which is deductible from gross income in
 2213 the computation of taxable income for the taxable year.
 2214 b. Notwithstanding sub-subparagraph a., if a credit taken
 2215 under s. 220.1875 is added to taxable income in a previous
 2216 taxable year under subparagraph 1. and is taken as a deduction
 2217 for federal tax purposes in the current taxable year, the amount
 2218 of the deduction allowed shall not be added to taxable income in
 2219 the current year. The exception in this sub-subparagraph is
 2220 intended to ensure that the credit under s. 220.1875 is added in
 2221 the applicable taxable year and does not result in a duplicate
 2222 addition in a subsequent year.
 2223 2. The amount of interest which is excluded from taxable
 2224 income under s. 103(a) of the Internal Revenue Code or any other
 2225 federal law, less the associated expenses disallowed in the

2226 computation of taxable income under s. 265 of the Internal
 2227 Revenue Code or any other law, excluding 60 percent of any
 2228 amounts included in alternative minimum taxable income, as
 2229 defined in s. 55(b)(2) of the Internal Revenue Code, if the
 2230 taxpayer pays tax under s. 220.11(3).

2231 3. In the case of a regulated investment company or real
 2232 estate investment trust, an amount equal to the excess of the
 2233 net long-term capital gain for the taxable year over the amount
 2234 of the capital gain dividends attributable to the taxable year.

2235 4. That portion of the wages or salaries paid or incurred
 2236 for the taxable year which is equal to the amount of the credit
 2237 allowable for the taxable year under s. 220.181. ~~This~~
 2238 ~~subparagraph shall expire on the date specified in s. 290.016~~
 2239 ~~for the expiration of the Florida Enterprise Zone Act.~~

2240 5. That portion of the ad valorem school taxes paid or
 2241 incurred for the taxable year which is equal to the amount of
 2242 the credit allowable for the taxable year under s. 220.182. ~~This~~
 2243 ~~subparagraph shall expire on the date specified in s. 290.016~~
 2244 ~~for the expiration of the Florida Enterprise Zone Act.~~

2245 6. The amount taken as a credit under s. 220.195 which is
 2246 deductible from gross income in the computation of taxable
 2247 income for the taxable year.

2248 7. That portion of assessments to fund a guaranty
 2249 association incurred for the taxable year which is equal to the
 2250 amount of the credit allowable for the taxable year.

2251 8. In the case of a nonprofit corporation which holds a
 2252 pari-mutuel permit and which is exempt from federal income tax
 2253 as a farmers' cooperative, an amount equal to the excess of the
 2254 gross income attributable to the pari-mutuel operations over the
 2255 attributable expenses for the taxable year.

2256 9. The amount taken as a credit for the taxable year under
 2257 s. 220.1895.

2258 10. Up to nine percent of the eligible basis of any
 2259 designated project which is equal to the credit allowable for
 2260 the taxable year under s. 220.185.

2261 11. The amount taken as a credit for the taxable year
 2262 under s. 220.1875. The addition in this subparagraph is intended
 2263 to ensure that the same amount is not allowed for the tax
 2264 purposes of this state as both a deduction from income and a
 2265 credit against the tax. This addition is not intended to result
 2266 in adding the same expense back to income more than once.

2267 12. The amount taken as a credit for the taxable year
 2268 under s. 220.192.

2269 13. The amount taken as a credit for the taxable year
 2270 under s. 220.193.

2271 14. Any portion of a qualified investment, as defined in
 2272 s. 288.9913, which is claimed as a deduction by the taxpayer and
 2273 taken as a credit against income tax pursuant to s. 288.9916.

2274 15. The costs to acquire a tax credit pursuant to s.
 2275 288.1254(5) that are deducted from or otherwise reduce federal

2276 taxable income for the taxable year.

2277 16. The amount taken as a credit for the taxable year
2278 pursuant to s. 220.194.

2279 17. The amount taken as a credit for the taxable year
2280 under s. 220.196. The addition in this subparagraph is intended
2281 to ensure that the same amount is not allowed for the tax
2282 purposes of this state as both a deduction from income and a
2283 credit against the tax. The addition is not intended to result
2284 in adding the same expense back to income more than once.

2285 Section 43. Paragraph (a) of subsection (5) of section
2286 288.0659, Florida Statutes, is amended to read:

2287 288.0659 Local Government Distressed Area Matching Grant
2288 Program.—

2289 (5) To qualify for a grant, the business being targeted by
2290 a local government must create at least 15 full-time jobs, must
2291 be new to this state, must be expanding its operations in this
2292 state, or would otherwise leave the state absent state and local
2293 assistance, and the local government applying for the grant must
2294 expedite its permitting processes for the target business by
2295 accelerating the normal review and approval timelines. In
2296 addition to these requirements, the department shall review the
2297 grant requests using the following evaluation criteria, with
2298 priority given in descending order:

2299 (a) The presence and degree of pervasive poverty,
2300 unemployment, and general distress ~~as determined pursuant to s.~~

2301 ~~290.0058~~ in the area where the business will locate, with
 2302 priority given to locations with greater degrees of poverty,
 2303 unemployment, and general distress. In determining whether an
 2304 area suffers from pervasive poverty, unemployment, and general
 2305 distress, the department shall use data from the most current
 2306 decennial census and from information published by the Bureau of
 2307 the Census and the Bureau of Labor Statistics. The data shall be
 2308 comparable in point or period of time and methodology employed.

2309 Section 44. Paragraph (a) of subsection (1) of section
 2310 288.076, Florida Statutes, is amended to read:

2311 288.076 Return on investment reporting for economic
 2312 development programs.—

2313 (1) As used in this section, the term:

2314 (a) "Jobs" has the same meaning as provided in s.
 2315 288.106(2) ~~288.106(2)(i)~~.

2316 Section 45. Paragraphs (g) through (l) of subsection (2)
 2317 of section 288.106, Florida Statutes, are redesignated as
 2318 paragraphs (f) through (k), respectively, present paragraph (f)
 2319 is amended, and a new paragraph (l) is added to that subsection,
 2320 to read:

2321 288.106 Tax refund program for qualified target industry
 2322 businesses.—

2323 (2) DEFINITIONS.—As used in this section:

2324 ~~(f) "Enterprise zone" means an area designated as an~~
 2325 ~~enterprise zone pursuant to s. 290.0065.~~

2326 (1) "Opportunity zone" means an area as set forth in
 2327 chapter 290.

2328 Section 46. Subsection (7) of section 288.907, Florida
 2329 Statutes, is amended to read:

2330 288.907 Annual incentives report.—By December 30 of each
 2331 year, Enterprise Florida, Inc., in conjunction with the
 2332 department, shall provide the Governor, the President of the
 2333 Senate, and the Speaker of the House of Representatives a
 2334 detailed incentives report quantifying the economic benefits for
 2335 all of the economic development incentive programs marketed by
 2336 Enterprise Florida, Inc. The annual incentives report must
 2337 include:

2338 (7) The amount of tax refunds, tax credits, or other
 2339 payments made to projects locating or expanding in state
 2340 opportunity ~~enterprise~~ zones, rural communities, brownfield
 2341 areas, or distressed urban communities. The report must include
 2342 a separate analysis of the impact of such tax refunds on state
 2343 opportunity ~~enterprise~~ zones ~~designated under s. 290.0065~~, rural
 2344 communities, brownfield areas, and distressed urban communities.

2345 Section 47. Paragraph (e) of subsection (2), subsection
 2346 (4), and paragraph (1) of subsection (5) of section 288.1089,
 2347 Florida Statutes, is amended to read:

2348 288.1089 Innovation Incentive Program.—

2349 (2) As used in this section, the term:

2350 (e) "Opportunity ~~Enterprise~~ zone" means an area designated

2351 as an opportunity ~~enterprise~~ zone pursuant to chapter 290 s.
 2352 ~~290.0065.~~

2353 (4) To qualify for review by the department, the applicant
 2354 must, at a minimum, establish the following to the satisfaction
 2355 of the department:

2356 (a) The jobs created by the project must pay an estimated
 2357 annual average wage equaling at least 130 percent of the average
 2358 private sector wage. The department may waive this average wage
 2359 requirement at the request of Enterprise Florida, Inc., for a
 2360 project located in a rural area, a brownfield area, or an
 2361 opportunity ~~enterprise~~ zone, when the merits of the individual
 2362 project or the specific circumstances in the community in
 2363 relationship to the project warrant such action. A
 2364 recommendation for waiver by Enterprise Florida, Inc., must
 2365 include a specific justification for the waiver and be
 2366 transmitted to the department in writing. If the department
 2367 elects to waive the wage requirement, the waiver must be stated
 2368 in writing and the reasons for granting the waiver must be
 2369 explained.

2370 (b) A research and development project must:

2371 1. Serve as a catalyst for an emerging or evolving
 2372 technology cluster.

2373 2. Demonstrate a plan for significant higher education
 2374 collaboration.

2375 3. Provide the state, at a minimum, a cumulative break-

2376 | even economic benefit within a 20-year period.

2377 | 4. Be provided with a one-to-one match from the local
 2378 | community. The match requirement may be reduced or waived in
 2379 | rural areas of opportunity or reduced in rural areas, brownfield
 2380 | areas, and opportunity ~~enterprise~~ zones.

2381 | (c) An innovation business project in this state, other
 2382 | than a research and development project, must:

2383 | 1.a. Result in the creation of at least 1,000 direct, new
 2384 | jobs at the business; or

2385 | b. Result in the creation of at least 500 direct, new jobs
 2386 | if the project is located in a rural area, a brownfield area, or
 2387 | an opportunity ~~enterprise~~ zone.

2388 | 2. Have an activity or product that is within an industry
 2389 | that is designated as a target industry business under s.
 2390 | 288.106 or a designated sector under s. 288.108.

2391 | 3.a. Have a cumulative investment of at least \$500 million
 2392 | within a 5-year period; or

2393 | b. Have a cumulative investment that exceeds \$250 million
 2394 | within a 10-year period if the project is located in a rural
 2395 | area, brownfield area, or an opportunity ~~enterprise~~ zone.

2396 | 4. Be provided with a one-to-one match from the local
 2397 | community. The match requirement may be reduced or waived in
 2398 | rural areas of opportunity or reduced in rural areas, brownfield
 2399 | areas, and opportunity ~~enterprise~~ zones.

2400 | (d) For an alternative and renewable energy project in

2401 | this state, the project must:

2402 | 1. Demonstrate a plan for significant collaboration with
2403 | an institution of higher education;

2404 | 2. Provide the state, at a minimum, a cumulative break-
2405 | even economic benefit within a 20-year period;

2406 | 3. Include matching funds provided by the applicant or
2407 | other available sources. The match requirement may be reduced or
2408 | waived in rural areas of opportunity or reduced in rural areas,
2409 | brownfield areas, and opportunity ~~enterprise~~ zones;

2410 | 4. Be located in this state; and

2411 | 5. Provide at least 35 direct, new jobs that pay an
2412 | estimated annual average wage that equals at least 130 percent
2413 | of the average private sector wage.

2414 | (5) The department shall review proposals pursuant to s.
2415 | 288.061 for all three categories of innovation incentive awards.
2416 | Before making a recommendation to the executive director, the
2417 | department shall solicit comments and recommendations from the
2418 | Department of Agriculture and Consumer Services. For each
2419 | project, the evaluation and recommendation to the department
2420 | must include, but need not be limited to:

2421 | (1) Additional evaluative criteria for a research and
2422 | development facility project, including:

2423 | 1. A description of the extent to which the project has
2424 | the potential to serve as catalyst for an emerging or evolving
2425 | cluster.

2426 2. A description of the extent to which the project has or
 2427 could have a long-term collaborative research and development
 2428 relationship with one or more universities or community colleges
 2429 in this state.

2430 3. A description of the existing or projected impact of
 2431 the project on established clusters or targeted industry
 2432 sectors.

2433 4. A description of the project's contribution to the
 2434 diversity and resiliency of the innovation economy of this
 2435 state.

2436 5. A description of the project's impact on special needs
 2437 communities, including, but not limited to, rural areas,
 2438 distressed urban areas, and opportunity ~~enterprise~~ zones.

2439 Section 48. Paragraph (c) of subsection (5) of section
 2440 288.1175, Florida Statutes, is amended to read:

2441 288.1175 Agriculture education and promotion facility.—

2442 (5) The Department of Agriculture and Consumer Services
 2443 shall competitively evaluate applications for funding of an
 2444 agriculture education and promotion facility. If the number of
 2445 applicants exceeds three, the Department of Agriculture and
 2446 Consumer Services shall rank the applications based upon
 2447 criteria developed by the Department of Agriculture and Consumer
 2448 Services, with priority given in descending order to the
 2449 following items:

2450 (c) The location of the facility in a brownfield site as

2451 defined in s. 376.79(4), a rural enterprise zone as defined in
 2452 s. 290.004, Florida Statutes 2018, an opportunity zone as
 2453 defined in chapter 290, an agriculturally depressed area as
 2454 defined in s. 570.74, or a county that has lost its agricultural
 2455 land to environmental restoration projects.

2456 Section 49. Section 290.06561, Florida Statutes, is
 2457 repealed.

2458 Section 50. Paragraph (f) of subsection (2) of section
 2459 339.2821, Florida Statutes, is amended to read:

2460 339.2821 Economic development transportation projects.—

2461 (2) The department, in consultation with the Department of
 2462 Economic Opportunity, shall review each transportation project
 2463 for approval and funding. In the review, the department must
 2464 consider:

2465 (f) The location of the transportation project in an
 2466 opportunity ~~enterprise~~ zone as set forth in chapter 290
 2467 ~~designated in s. 290.0055;~~

2468
 2469 The department may contact any agency it deems appropriate for
 2470 additional information regarding the approval of a
 2471 transportation project. A transportation project must be
 2472 approved by the department to be eligible for funding.

2473 Section 51. Paragraph (b) of subsection (5) of section
 2474 339.63, Florida Statutes, is amended to read:

2475 339.63 System facilities designated; additions and

2476 deletions.—

2477 (5)

2478 (b) A facility designated part of the Strategic Intermodal
 2479 System pursuant to paragraph (a) that is within the jurisdiction
 2480 of a local government that maintains a transportation
 2481 concurrency system shall receive a waiver of transportation
 2482 concurrency requirements applicable to Strategic Intermodal
 2483 System facilities in order to accommodate any development at the
 2484 facility which occurs pursuant to a building permit issued on or
 2485 before December 31, 2017, but only if such facility is located:

2486 1. Within an area designated pursuant to s. 288.0656(7) as
 2487 a rural area of opportunity;

2488 2. Within an opportunity ~~a rural enterprise~~ zone as
 2489 defined in chapter 290 ~~s. 290.004(5)~~; or

2490 3. Within 15 miles of the boundary of a rural area of
 2491 opportunity or an opportunity ~~a rural enterprise~~ zone.

2492 Section 52. Paragraph (d) of subsection (2) of section
 2493 624.5105, Florida Statutes, is amended to read:

2494 624.5105 Community contribution tax credit; authorization;
 2495 limitations; eligibility and application requirements;
 2496 administration; definitions; expiration.—

2497 (2) ELIGIBILITY REQUIREMENTS.—

2498 (d) The project shall be located in an area that was
 2499 designated as an enterprise zone pursuant to chapter 290 between
 2500 ~~as of~~ May 1, 2015, and July 1, 2015; an opportunity zone after

2501 July 1, 2019; or a Front Porch Florida Community. Any project
2502 designed to provide housing opportunities for persons with
2503 special needs as defined in s. 420.0004 or to construct or
2504 rehabilitate housing for low-income or very-low-income
2505 households as defined in s. 420.9071(19) and (28) is exempt from
2506 the area requirement of this paragraph.

2507 Section 53. Enterprise zone boundaries identified in s.
2508 290.00710, s. 290.0072, s. 290.00725, s. 290.00726, s.
2509 290.00727, s. 290.00728, s. 290.00729, s. 290.0073, s.
2510 290.00731, s. 290.0074, or s. 290.0077, Florida Statutes, that
2511 were in existence before December 31, 2015, are preserved for
2512 the purpose of allowing local governments to administer local
2513 incentive programs within these boundaries through December 31,
2514 2020, except for eligible contiguous multi-phase projects in
2515 which at least one certificate of use or occupancy has been
2516 issued before December 31, 2020, and which project will then
2517 vest the remaining project phases until completion, but no later
2518 than December 31, 2025.

2519 Section 54. The Division of Law Revision is directed to
2520 prepare a reviser's bill for the 2020 Regular Session to
2521 substitute the term "opportunity zone" for "enterprise zone,"
2522 substitute the term "opportunity zones" for "enterprise zones,"
2523 and substitute the term "Florida Opportunity Zone Act" for
2524 "Florida Enterprise Zone Act" wherever those terms appear in the
2525 Florida Statutes, except where such terms appear in this act.

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Section 55. This act shall take effect July 1, 2019.