

By Senator Powell

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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 Zone Act as the Florida  
5       Opportunity Zone Act; reviving and readopting s.  
6       290.002, F.S.; providing legislative findings;  
7       reviving, readopting, and amending s. 290.003, F.S.;  
8       conforming provisions to changes made by the act;  
9       reviving, readopting, and amending s. 290.004, F.S.;  
10      revising definitions; defining the term "opportunity  
11      zone"; creating s. 290.00552, F.S.; providing an  
12      approval procedure allowing certain opportunity zones  
13      to receive certain state incentives; specifying the  
14      documents that a governing body or bodies must provide  
15      to the Department of Economic Opportunity; repealing  
16      s. 290.0055, F.S., relating to the local nominating  
17      procedure; reviving, readopting, and amending s.  
18      290.0056, F.S.; requiring a county or municipality to  
19      create an opportunity zone development agency;  
20      specifying procedures for appointing a board of  
21      commissioners; specifying how business is to be  
22      conducted; specifying powers and responsibilities of  
23      the board; providing powers and responsibilities of  
24      the governing body as the managing agent; authorizing  
25      the agency to invest in community investment  
26      corporations under certain circumstances and for  
27      specific purposes; requiring the agency to submit an  
28      annual report to the department; repealing s.  
29      290.0057, F.S., relating to the enterprise zone

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30 development plan; 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, F.S.;  
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 providing that certain enterprise zones may still  
46 receive certain state incentives for a specified  
47 amount of time; reviving, readopting, and amending s.  
48 290.0135, F.S.; authorizing local governments to  
49 review their ordinances to encourage the economic  
50 viability and profitability of business and commerce  
51 in opportunity zones; reviving, readopting, and  
52 amending s. 290.014, F.S.; requiring the Department of  
53 Revenue to submit an annual report to the Department  
54 of Economic Opportunity concerning state incentives;  
55 repealing s. 290.016, F.S., relating to a repeal date  
56 for the Enterprise Zone Act; amending ss. 163.2514 and  
57 288.0659, F.S.; requiring a governing body and the  
58 department, respectively, to use certain data when

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59 determining whether an area suffers from pervasive  
 60 poverty, unemployment, and general distress; amending  
 61 ss. 212.08, 212.096, 220.181, 220.182, 159.803,  
 62 163.503, 163.522, 166.231, 159.27, 193.077, 193.085,  
 63 195.073, 195.099, 196.012, 196.1995, 205.022, 205.054,  
 64 212.02, 220.02, 220.03, 220.13, 288.076, 288.106,  
 65 288.907, 288.1089, 288.1175, 290.00710, 290.0072,  
 66 290.00725, 290.00726, 290.00727, 290.00728, 290.00729,  
 67 290.0073, 290.00731, 290.0074, 290.0077, 339.2821,  
 68 339.63, and 624.5105, F.S.; conforming provisions to  
 69 changes made by the act; reenacting s. 196.1996, F.S.,  
 70 relating to specific ad valorem tax exemptions in  
 71 effect on a specified date; repealing s. 290.06561,  
 72 F.S., relating to the designation of a rural  
 73 enterprise zone as catalyst site; preserving certain  
 74 enterprise zone boundaries for a specified purpose;  
 75 providing an exception; providing a directive to the  
 76 Division of Law Revision; providing an effective date.

77

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

79

80 Section 1. Notwithstanding the repeal scheduled in section  
 81 11 of chapter 2005-287, Laws of Florida, which occurred on  
 82 December 31, 2015, section 290.001, Florida Statutes, is  
 83 revived, readopted, and amended to read:

84 290.001 Florida Opportunity ~~Enterprise~~ Zone Act; popular  
 85 name.—Sections 290.001-290.014 ~~290.001-290.016~~ may be cited as  
 86 the "Florida Opportunity ~~Enterprise~~ Zone Act."

87 Section 2. Notwithstanding the repeal scheduled in section

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88 11 of chapter 2005-287, Laws of Florida, which occurred on  
89 December 31, 2015, section 290.002, Florida Statutes, is revived  
90 and readopted to read:

91 290.002 Legislative findings.—It is hereby found and  
92 declared that:

93 (1) Within the communities of this state, there exist areas  
94 that chronically display extreme and unacceptable levels of  
95 unemployment, physical deterioration, and economic  
96 disinvestment.

97 (2) Each such area is a blight on the community as a whole,  
98 tarnishes the image and reputation of the community in the eyes  
99 of its residents, and reduces the desirability of the community  
100 as a place to visit and live.

101 (3) Such severely distressed areas have high crime rates  
102 and provide environments detrimental to the physical and  
103 emotional health of their residents.

104 (4) The revitalization and redevelopment of each such area  
105 for the ultimate benefit of its residents and the community as a  
106 whole is of critical importance to the individual community and  
107 to this state.

108 (5) The resources of all levels of government are  
109 insufficient, and often inappropriate, to undertake successfully  
110 the massive task of restoring the social and economic  
111 productivity of such areas.

112 (6) The ultimate revitalization of such areas can occur  
113 only if the private sector can be induced to invest its own  
114 resources in productive enterprises that rebuild the industrial  
115 and commercial viability of the areas and provide jobs for  
116 residents of the areas.

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117 (7) In order to provide the private sector with the  
118 necessary incentives to invest in such distressed areas,  
119 governments at all levels should seek ways to relax or eliminate  
120 fiscal and regulatory constraints and should seek to identify  
121 supportive actions that facilitate business investment in such  
122 distressed areas and overcome business objections to distressed  
123 area site locations.

124 Section 3. Notwithstanding the repeal scheduled in section  
125 11 of chapter 2005-287, Laws of Florida, which occurred on  
126 December 31, 2015, section 290.003, Florida Statutes, is  
127 revived, readopted, and amended to read:

128 290.003 Policy and purpose.—It is the policy of this state  
129 to provide the necessary means to assist local communities,  
130 their residents, and the private sector in creating the proper  
131 economic and social environment to induce the investment of  
132 private resources in productive business enterprises located in  
133 severely distressed areas and to provide jobs for residents of  
134 such areas. In achieving this objective, the state will seek to  
135 provide appropriate investments, tax benefits, and regulatory  
136 relief of sufficient importance to encourage the business  
137 community to commit its financial participation. The purpose of  
138 ss. 290.001-290.014 ~~ss. 290.001-290.016~~ is to establish a  
139 process that clearly identifies such severely distressed areas  
140 and provides incentives by both the state and local government  
141 to induce private investment in such areas. The Legislature,  
142 therefore, declares the revitalization of opportunity ~~enterprise~~  
143 zones, through the concerted efforts of government and the  
144 private sector, to be a public purpose.

145 Section 4. Notwithstanding the repeal scheduled in section

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146 11 of chapter 2005-287, Laws of Florida, which occurred on  
147 December 31, 2015, section 290.004, Florida Statutes, is  
148 revived, readopted, and amended to read:

149 290.004 Definitions relating to Florida Opportunity  
150 ~~Enterprise~~ Zone Act.—As used in ss. 290.001-290.014 ~~290.001-~~  
151 ~~290.016~~:

152 (1) "Community investment corporation" means a black  
153 business investment corporation, a certified development  
154 corporation, a small business investment corporation, or other  
155 similar entity incorporated under Florida law that has limited  
156 its investment policy to making investments solely in minority  
157 business enterprises.

158 (2) "Department" means the Department of Economic  
159 Opportunity.

160 (3) "Governing body" means the council or other legislative  
161 body charged with governing the county or municipality.

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

164 (5) "Opportunity zone" means any low-income census tract in  
165 this state which was certified by the United States Department  
166 of the Treasury on June 14, 2018, as a "qualified opportunity  
167 zone" under s. 1400Z-1(b)(1)(B) of the Internal Revenue Code.

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

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175 ~~enterprise zone.~~

176 (6) "Small business" has the same meaning as provided in s.  
177 288.703.

178 Section 5. Section 290.00552, Florida Statutes, is created  
179 to read:

180 290.00552 Approval procedure.—

181 (1) Any county or municipality, or a county and one or more  
182 municipalities together, may apply to the department for  
183 approval for the zone to receive state incentives under s.  
184 290.007. The governing body or bodies must provide the  
185 department with the following:

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

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

191 1. Briefly describe each community's goals for revitalizing  
192 the area.

193 2. Describe how each community's approaches to economic  
194 development, social and human services, transportation, housing,  
195 community development, public safety, and educational and  
196 environmental concerns will be addressed in a coordinated  
197 fashion, and explain how these linkages support the community's  
198 goals.

199 3. Identify and describe key community goals and the  
200 barriers that restrict the community from achieving these goals,  
201 including a description of poverty and general distress,  
202 barriers to economic opportunity and development, and barriers  
203 to human development.

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204       4. Describe the process by which the communities will be  
205 full partners in the process of developing and implementing the  
206 plan and the extent to which local institutions and  
207 organizations have contributed to the planning process.

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

217       6. Identify the amount of local and private resources that  
218 will be available in the area and the private-public  
219 partnerships to be used, which may include participation by, and  
220 cooperation with, universities, community colleges, small  
221 business development centers, community investment corporations,  
222 certified development corporations, and other private and public  
223 entities.

224       7. Indicate how state opportunity zone tax incentives and  
225 state, local, and federal resources will be used within the  
226 opportunity zone.

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

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

232       (2) Before adopting the strategic plan, the governing body



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233 or bodies shall submit the plan to the appropriate local  
234 planning agency for review and recommendations as to its  
235 conformity with the comprehensive plan for the development of  
236 the county or municipality or the county and one or more  
237 municipalities as a whole. The local planning agency shall  
238 submit its written recommendations with respect to the  
239 conformity of the proposed strategic plan to the governing body  
240 or bodies within 60 days after receipt of the plan for review.

241 (3) Before adopting the strategic plan, the governing body  
242 or bodies shall hold a public hearing on the strategic plan  
243 after public notice thereof by publication in a newspaper having  
244 a general circulation in the area of operation of the governing  
245 body or bodies. The notice must describe the time, date, place,  
246 and purpose of the hearing, identify the opportunity zone  
247 covered by the plan, and outline the general scope of the  
248 strategic plan under consideration.

249 (4) Once the required documentation has been provided to  
250 the department, it shall approve the opportunity zone for state  
251 incentives as set forth in s. 290.007. The department shall use  
252 the unique identifying number set forth in the certification  
253 used by the United States Treasury in identifying qualified  
254 opportunity zones.

255 Section 6. Section 290.0055, Florida Statutes, is repealed.

256 Section 7. Notwithstanding the repeal scheduled in section  
257 11 of chapter 2005-287, Laws of Florida, which occurred on  
258 December 31, 2015, section 290.0056, Florida Statutes, is  
259 revived, readopted, and amended to read:

260 290.0056 Opportunity Enterprise ~~Enterprise~~ zone development agency.—

261 (1) For each opportunity zone, Upon adoption of the

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

276 (2) When the governing body creates an opportunity  
277 ~~enterprise~~ zone development agency, that body shall appoint a  
278 board of commissioners of the agency, which shall consist of not  
279 fewer than 8 or more than 13 commissioners. The governing body  
280 may appoint at least one representative from each of the  
281 following: the local chamber of commerce; local financial or  
282 insurance entities; local businesses and, where possible,  
283 businesses operating within the opportunity zone ~~nominated area~~;  
284 the residents residing within the opportunity zone ~~nominated~~  
285 ~~area~~; nonprofit community-based organizations operating within  
286 the opportunity zone ~~nominated area~~; the local workforce  
287 development board; the local code enforcement agency; and the  
288 local law enforcement agency. The terms of office of the  
289 commissioners shall be for 4 years each, except that, in making  
290 the initial appointments, the governing body shall appoint two

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291 members for terms of 3 years each, two members for terms of 2  
292 years each, and one member for a term of 1 year; the remaining  
293 initial members shall serve for terms of 4 years each. A vacancy  
294 occurring during a term shall be filled for the unexpired term.  
295 The importance of including individuals from the opportunity  
296 zone ~~nominated area~~ shall be considered in making appointments.  
297 Further, the importance of minority representation on the agency  
298 shall be considered in making appointments so that the agency  
299 generally reflects the gender and ethnic composition of the  
300 community as a whole.

301 (3) A commissioner shall receive no compensation for his or  
302 her services, but is entitled to the necessary expenses,  
303 including travel expenses, incurred in the discharge of his or  
304 her duties. Each commissioner shall hold office until a  
305 successor has been appointed and has qualified. A certificate of  
306 the appointment or reappointment of any commissioner is  
307 conclusive evidence of the due and proper appointment of the  
308 commissioner.

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

316 (5) The governing body shall designate a chair and vice  
317 chair from among the commissioners. An agency may employ an  
318 executive director, technical experts, and such other agents and  
319 employees, permanent and temporary, as it requires, and

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320 determine their qualifications, duties, and compensation. For  
321 such legal service as it requires, an agency may employ or  
322 retain its own counsel and legal staff. An agency authorized to  
323 transact business and exercise powers under this act shall file  
324 with the governing body, on or before March 31 of each year, a  
325 report of its activities for the preceding fiscal year, which  
326 report shall include a complete financial statement setting  
327 forth its assets, liabilities, income, and operating expenses as  
328 of the end of such fiscal year. The agency shall make the report  
329 available for inspection during business hours in the office of  
330 the agency.

331 (6) At any time after the creation of an opportunity  
332 ~~enterprise~~ zone development agency, the governing body of the  
333 county or municipality may appropriate to the agency such  
334 amounts as the governing body deems necessary for the  
335 administrative expenses and overhead of the agency.

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

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

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

346 (b) To oversee and monitor the implementation of the  
347 strategic plan or measurable goals. The agency shall make  
348 quarterly reports to the governing body of the municipality or

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349 county, or the governing bodies of the county and one or more  
350 municipalities, evaluating the progress in implementing the  
351 strategic plan or measurable goals.

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

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

359 (e) To assist in promoting the opportunity ~~enterprise~~ zone  
360 incentives to residents and businesses within the opportunity  
361 ~~enterprise~~ zone.

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

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

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

374 (9) The following powers and responsibilities shall be  
375 performed by the governing body creating the opportunity  
376 ~~enterprise~~ zone development agency acting as the managing agent  
377 of the opportunity ~~enterprise~~ zone development agency, or,

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378 contingent upon approval by such governing body, such powers and  
379 responsibilities shall be performed by the opportunity  
380 ~~enterprise~~ zone development agency:

381 (a) To review, process, and certify applications for state  
382 opportunity ~~enterprise~~ zone tax incentives pursuant to ss.  
383 212.08(5)(g), (h), and (15); 212.096; 220.181; and 220.182.

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

386 (c) To promote the development of the opportunity  
387 ~~enterprise~~ zone, including preparing, purchasing, and  
388 distributing by mail or other means of advertising, literature  
389 and other material concerning the opportunity ~~enterprise~~ zone  
390 and opportunity ~~enterprise~~ zone incentives.

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

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

406 (f) To make and execute contracts and other instruments

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407 necessary or convenient to the exercise of its powers under this  
408 section.

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

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

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

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

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

430 (b) The community investment corporation may not approve  
431 any application for a loan guarantee unless the person applying  
432 for the loan guarantee shows that he or she has applied for the  
433 loan or loan guarantee through normal banking channels and that  
434 the loan or loan guarantee has been refused by at least one bank  
435 or other financial institution.

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

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

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

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

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

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

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

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

457 Section 8. Section 290.0057, Florida Statutes, is repealed.

458 Section 9. Section 290.0058, Florida Statutes, is repealed.

459 Section 10. Section 290.0065, Florida Statutes, is  
460 repealed.

461 Section 11. Notwithstanding the repeal scheduled in section  
462 11 of chapter 2005-287, Laws of Florida, which occurred on  
463 December 31, 2015, section 290.0066, Florida Statutes, is  
464 revived, readopted, and amended to read:



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465           290.0066 Revocation of state incentives in an opportunity  
466 enterprise zone designation.—

467           (1) The department may revoke the state incentives  
468 ~~designation~~ of an opportunity enterprise zone if the department  
469 determines that the governing body or bodies:

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

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

475           (2) The failure to enact and maintain the local fiscal and  
476 regulatory incentives committed to and adopted by the governing  
477 body or bodies ~~pursuant to s. 290.0057(1)(c)~~ for 2 consecutive  
478 calendar years shall result in the automatic termination of  
479 approval to use state incentives in the opportunity enterprise  
480 zone designation.

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

487           Section 12. Section 290.00677, Florida Statutes, is  
488 repealed.

489           Section 13. Notwithstanding the repeal scheduled in section  
490 11 of chapter 2005-287, Laws of Florida, which occurred on  
491 December 31, 2015, section 290.007, Florida Statutes, is  
492 revived, readopted, and amended to read:

493           290.007 State incentives available in opportunity

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494 ~~enterprise~~ zones.—The following incentives are provided by the  
495 state to encourage the revitalization of opportunity ~~enterprise~~  
496 zones:

497 (1) The opportunity ~~enterprise~~ zone jobs credit provided in  
498 s. 220.181.

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

501 (3) The community contribution tax credits provided in ss.  
502 212.08, 220.183, and 624.5105.

503 (4) The sales tax exemption for building materials used in  
504 the rehabilitation of real property in opportunity ~~enterprise~~  
505 zones provided in s. 212.08(5)(g).

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

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

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

512 (8) Notwithstanding any law to the contrary, the Public  
513 Service Commission may allow public utilities and  
514 telecommunications companies to grant discounts of up to 50  
515 percent on tariffed rates for services to small businesses  
516 located in an opportunity ~~enterprise~~ zone ~~designated pursuant to~~  
517 ~~s. 290.0065~~. Such discounts may be granted for a period not to  
518 exceed 5 years. For purposes of this subsection, the term  
519 "public utility" has the same meaning as in s. 366.02(1) and the  
520 term "telecommunications company" has the same meaning as in s.  
521 364.02(13).

522 Section 14. Notwithstanding the repeal scheduled in section

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523 11 of chapter 2005-287, Laws of Florida, which occurred on  
524 December 31, 2015, section 290.012, Florida Statutes, is  
525 revived, readopted, and amended to read:

526       290.012 Transition.—The amendments made to this chapter  
527 which took effect on July 1, 2019, do not prevent or restrict  
528 ~~Any enterprise zone having an effective date on or before~~  
529 ~~January 1, 2005, shall continue to exist until December 31,~~  
530 ~~2005, and shall cease to exist on that date. any enterprise zone~~  
531 ~~designated or redesignated between~~ on or after January 1, 2006,  
532 and December 31, 2015, and which continuously received and on  
533 July 1, 2019, still receives state incentives under general law,  
534 from continuing to receive such state incentives through the  
535 duration of time identified in documents approving such  
536 incentives. The provisions of law in the 2018 Florida Statutes  
537 which granted state incentives shall continue to apply to such  
538 enterprise zones ~~must be designated or redesignated in~~  
539 ~~accordance with the Florida Enterprise Zone Act.~~

540       Section 15. Notwithstanding the repeal scheduled in section  
541 11 of chapter 2005-287, Laws of Florida, which occurred on  
542 December 31, 2015, section 290.0135, Florida Statutes, is  
543 revived, readopted, and amended to read:

544       290.0135 Local government ordinances; encouragements and  
545 incentives; review for adverse effects; certain changes  
546 prohibited.—

547       (1) (a) It is the intent of the Legislature that each  
548 ordinance adopted by a local government possessing an  
549 opportunity ~~approved enterprise zone after January 1, 1995,~~ when  
550 applicable, provide encouragements and incentives to increase  
551 rehabilitation, renovation, restoration, improvement, or new

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552 construction of housing, and to increase the economic viability  
553 and profitability of business and commerce, located within  
554 opportunity enterprise zones ~~designated pursuant to s. 290.0065.~~

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

571 (2) Nothing in this section authorizes any local government  
572 to waive, amend, provide exceptions to, or otherwise modify or  
573 alter any ordinance:

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

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

579 (c) The waiver, amendment, or modification of which is  
580 likely to present a significant risk to the public health,

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581 public safety, or the environment of the state.

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

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

587 Section 16. Notwithstanding the repeal scheduled in section  
588 11 of chapter 2005-287, Laws of Florida, which occurred on  
589 December 31, 2015, section 290.014, Florida Statutes, is  
590 revived, readopted, and amended to read:

591 290.014 Annual reports on opportunity ~~enterprise~~ zones.—

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

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

602 Section 17. Section 290.016, Florida Statutes, is repealed.

603 Section 18. Subsection (2) of section 163.2514, Florida  
604 Statutes, is amended to read:

605 163.2514 Growth Policy Act; definitions.—As used in ss.  
606 163.2511-163.2520, the term:

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

609 (a) Public services such as water and wastewater,

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610 transportation, schools, and recreation are already available or  
611 are scheduled to be provided in an adopted 5-year schedule of  
612 capital improvements;

613 (b) The area, or one or more neighborhoods within the area,  
614 suffers from pervasive poverty, unemployment, and general  
615 distress. In determining whether an area suffers from pervasive  
616 poverty, unemployment, and general distress, the governing body  
617 and the department shall use data from the most current  
618 decennial census and from information published by the Bureau of  
619 the Census and the Bureau of Labor Statistics. The data must be  
620 comparable in point or period of time and methodology employed  
621 as defined by s. 290.0058;

622 (c) The area exhibits a proportion of properties that are  
623 substandard, overcrowded, dilapidated, vacant or abandoned, or  
624 functionally obsolete which is higher than the average for the  
625 local government;

626 (d) More than 50 percent of the area is within 1/4 mile of  
627 a transit stop, or a sufficient number of transit stops will be  
628 made available concurrent with the designation; and

629 (e) The area includes or is adjacent to community  
630 redevelopment areas, brownfields, enterprise zones, or Main  
631 Street programs, or has been designated by the state or Federal  
632 Government as an urban redevelopment, revitalization, or infill  
633 area under empowerment zone, enterprise community, or brownfield  
634 showcase community programs or similar programs.

635 Section 19. Paragraph (a) of subsection (5) of section  
636 288.0659, Florida Statutes, is amended to read:

637 288.0659 Local Government Distressed Area Matching Grant  
638 Program.—

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639 (5) To qualify for a grant, the business being targeted by  
640 a local government must create at least 15 full-time jobs, must  
641 be new to this state, must be expanding its operations in this  
642 state, or would otherwise leave the state absent state and local  
643 assistance, and the local government applying for the grant must  
644 expedite its permitting processes for the target business by  
645 accelerating the normal review and approval timelines. In  
646 addition to these requirements, the department shall review the  
647 grant requests using the following evaluation criteria, with  
648 priority given in descending order:

649 (a) The presence and degree of pervasive poverty,  
650 unemployment, and general distress ~~as determined pursuant to s.~~  
651 ~~290.0058~~ in the area where the business will locate, with  
652 priority given to locations with greater degrees of poverty,  
653 unemployment, and general distress. In determining whether an  
654 area suffers from pervasive poverty, unemployment, and general  
655 distress, the department shall use data from the most current  
656 decennial census and from information published by the Bureau of  
657 the Census and the Bureau of Labor Statistics. The data shall be  
658 comparable in point or period of time and methodology employed.

659 Section 20. Paragraphs (g), (h), and (p) of subsection (5)  
660 and subsection (15) of section 212.08, Florida Statutes, are  
661 amended to read:

662 212.08 Sales, rental, use, consumption, distribution, and  
663 storage tax; specified exemptions.—The sale at retail, the  
664 rental, the use, the consumption, the distribution, and the  
665 storage to be used or consumed in this state of the following  
666 are hereby specifically exempt from the tax imposed by this  
667 chapter.

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668 (5) EXEMPTIONS; ACCOUNT OF USE.—

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

671 1. Building materials used in the rehabilitation of real  
672 property located in an opportunity ~~enterprise~~ zone are exempt  
673 from the tax imposed by this chapter upon an affirmative showing  
674 to the satisfaction of the department that the items have been  
675 used for the rehabilitation of real property located in an  
676 opportunity ~~enterprise~~ zone. Except as provided in subparagraph  
677 2., this exemption inures to the owner, lessee, or lessor at the  
678 time the real property is rehabilitated, but only through a  
679 refund of previously paid taxes. To receive a refund pursuant to  
680 this paragraph, the owner, lessee, or lessor of the  
681 rehabilitated real property must file an application under oath  
682 with the governing body or opportunity ~~enterprise~~ zone  
683 development agency having jurisdiction over the opportunity  
684 ~~enterprise~~ zone where the business is located, as applicable. A  
685 single application for a refund may be submitted for multiple,  
686 contiguous parcels that were part of a single parcel that was  
687 divided as part of the rehabilitation of the property. All other  
688 requirements of this paragraph apply to each parcel on an  
689 individual basis. The application must include:

690 a. The name and address of the person claiming the refund.

691 b. An address and assessment roll parcel number of the  
692 rehabilitated real property for which a refund of previously  
693 paid taxes is being sought.

694 c. A description of the improvements made to accomplish the  
695 rehabilitation of the real property.

696 d. A copy of a valid building permit issued by the county



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697 or municipal building department for the rehabilitation of the  
698 real property.

699 e. A sworn statement, under penalty of perjury, from the  
700 general contractor licensed in this state with whom the  
701 applicant contracted to make the improvements necessary to  
702 rehabilitate the real property, which lists the building  
703 materials used to rehabilitate the real property, the actual  
704 cost of the building materials, and the amount of sales tax paid  
705 in this state on the building materials. If a general contractor  
706 was not used, the applicant, not a general contractor, shall  
707 make the sworn statement required by this sub-subparagraph.  
708 Copies of the invoices that evidence the purchase of the  
709 building materials used in the rehabilitation and the payment of  
710 sales tax on the building materials must be attached to the  
711 sworn statement provided by the general contractor or by the  
712 applicant. Unless the actual cost of building materials used in  
713 the rehabilitation of real property and the payment of sales  
714 taxes is documented by a general contractor or by the applicant  
715 in this manner, the cost of the building materials is deemed to  
716 be an amount equal to 40 percent of the increase in assessed  
717 value for ad valorem tax purposes.

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

721 g. A certification by the local building code inspector  
722 that the improvements necessary to rehabilitate the real  
723 property are substantially completed.

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

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726 i. If applicable, the name and address of each permanent  
727 employee of the business, including, for each employee who is a  
728 resident of an opportunity enterprise zone, the identifying  
729 number assigned by the department ~~pursuant to s. 290.0065~~ to the  
730 opportunity enterprise zone in which the employee resides.

731 2. This exemption inures to a municipality, county, other  
732 governmental unit or agency, or nonprofit community-based  
733 organization through a refund of previously paid taxes if the  
734 building materials used in the rehabilitation are paid for from  
735 the funds of a community development block grant, State Housing  
736 Initiatives Partnership Program, or similar grant or loan  
737 program. To receive a refund, a municipality, county, other  
738 governmental unit or agency, or nonprofit community-based  
739 organization must file an application that includes the same  
740 information required in subparagraph 1. In addition, the  
741 application must include a sworn statement signed by the chief  
742 executive officer of the municipality, county, other  
743 governmental unit or agency, or nonprofit community-based  
744 organization seeking a refund which states that the building  
745 materials for which a refund is sought were funded by a  
746 community development block grant, State Housing Initiatives  
747 Partnership Program, or similar grant or loan program.

748 3. Within 10 working days after receipt of an application,  
749 the governing body or opportunity enterprise zone development  
750 agency shall review the application to determine if it contains  
751 all the information required by subparagraph 1. or subparagraph  
752 2. and meets the criteria set out in this paragraph. The  
753 governing body or agency shall certify all applications that  
754 contain the required information and are eligible to receive a

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755 refund. If applicable, the governing body or agency shall also  
756 certify if 20 percent of the employees of the business are  
757 residents of an opportunity ~~enterprise~~ zone, excluding temporary  
758 and part-time employees. The certification must be in writing,  
759 and a copy of the certification shall be transmitted to the  
760 executive director of the department. The applicant is  
761 responsible for forwarding a certified application to the  
762 department within the time specified in subparagraph 4.

763 4. An application for a refund must be submitted to the  
764 department within 6 months after the rehabilitation of the  
765 property is deemed to be substantially completed by the local  
766 building code inspector or by November 1 after the rehabilitated  
767 property is first subject to assessment.

768 5. Only one exemption through a refund of previously paid  
769 taxes for the rehabilitation of real property is permitted for  
770 any single parcel of property unless there is a change in  
771 ownership, a new lessor, or a new lessee of the real property. A  
772 refund may not be granted unless the amount to be refunded  
773 exceeds \$500. A refund may not exceed the lesser of 97 percent  
774 of the Florida sales or use tax paid on the cost of the building  
775 materials used in the rehabilitation of the real property as  
776 determined pursuant to sub-subparagraph 1.e. or \$5,000, or, if  
777 at least 20 percent of the employees of the business are  
778 residents of an opportunity ~~enterprise~~ zone, excluding temporary  
779 and part-time employees, the amount of refund may not exceed the  
780 lesser of 97 percent of the sales tax paid on the cost of the  
781 building materials or \$10,000. A refund shall be made within 30  
782 days after formal approval by the department of the application  
783 for the refund.

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784           6. The department shall adopt rules governing the manner  
785 and form of refund applications and may establish guidelines as  
786 to the requisites for an affirmative showing of qualification  
787 for exemption under this paragraph.

788           7. The department shall deduct an amount equal to 10  
789 percent of each refund granted under this paragraph from the  
790 amount transferred into the Local Government Half-cent Sales Tax  
791 Clearing Trust Fund pursuant to s. 212.20 for the county area in  
792 which the rehabilitated real property is located and shall  
793 transfer that amount to the General Revenue Fund.

794           8. For the purposes of the exemption provided in this  
795 paragraph, the term:

796           a. "Building materials" means tangible personal property  
797 that becomes a component part of improvements to real property.

798           b. "Real property" has the same meaning as provided in s.  
799 192.001(12), except that the term does not include a condominium  
800 parcel or condominium property as defined in s. 718.103.

801           c. "Rehabilitation of real property" means the  
802 reconstruction, renovation, restoration, rehabilitation,  
803 construction, or expansion of improvements to real property.

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

806           ~~9. This paragraph expires on the date specified in s.~~  
807 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

808           (h) *Business property used in an opportunity ~~enterprise~~*  
809 *zone.*—

810           1. Business property purchased for use by businesses  
811 located in an opportunity ~~enterprise~~ zone which is subsequently  
812 used in an opportunity ~~enterprise~~ zone shall be exempt from the

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813 tax imposed by this chapter. This exemption inures to the  
814 business only through a refund of previously paid taxes. A  
815 refund shall be authorized upon an affirmative showing by the  
816 taxpayer to the satisfaction of the department that the  
817 requirements of this paragraph have been met.

818 2. To receive a refund, the business must file under oath  
819 with the governing body or opportunity ~~enterprise~~ zone  
820 development agency having jurisdiction over the opportunity  
821 ~~enterprise~~ zone where the business is located, as applicable, an  
822 application which includes:

823 a. The name and address of the business claiming the  
824 refund.

825 b. The identifying number assigned by the department  
826 ~~pursuant to s. 290.0065~~ to the opportunity ~~enterprise~~ zone in  
827 which the business is located.

828 c. A specific description of the property for which a  
829 refund is sought, including its serial number or other permanent  
830 identification number.

831 d. The location of the property.

832 e. The sales invoice or other proof of purchase of the  
833 property, showing the amount of sales tax paid, the date of  
834 purchase, and the name and address of the sales tax dealer from  
835 whom the property was purchased.

836 f. Whether the business is a small business as defined by  
837 s. 288.703.

838 g. If applicable, the name and address of each permanent  
839 employee of the business, including, for each employee who is a  
840 resident of an opportunity ~~enterprise~~ zone, the identifying  
841 number assigned by the department ~~pursuant to s. 290.0065~~ to the

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842 opportunity ~~enterprise~~ zone in which the employee resides.

843 3. Within 10 working days after receipt of an application,  
844 the governing body or opportunity ~~enterprise~~ zone development  
845 agency shall review the application to determine if it contains  
846 all the information required pursuant to subparagraph 2. and  
847 meets the criteria set out in this paragraph. The governing body  
848 or agency shall certify all applications that contain the  
849 information required pursuant to subparagraph 2. and meet the  
850 criteria set out in this paragraph as eligible to receive a  
851 refund. If applicable, the governing body or agency shall also  
852 certify if 20 percent of the employees of the business are  
853 residents of an opportunity ~~enterprise~~ zone, excluding temporary  
854 and part-time employees. The certification shall be in writing,  
855 and a copy of the certification shall be transmitted to the  
856 executive director of the Department of Revenue. The business  
857 shall be responsible for forwarding a certified application to  
858 the department within the time specified in subparagraph 4.

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

862 5. The amount refunded on purchases of business property  
863 under this paragraph shall be the lesser of 97 percent of the  
864 sales tax paid on such business property or \$5,000, or, if no  
865 less than 20 percent of the employees of the business are  
866 residents of an opportunity ~~enterprise~~ zone, excluding temporary  
867 and part-time employees, the amount refunded on purchases of  
868 business property under this paragraph shall be the lesser of 97  
869 percent of the sales tax paid on such business property or  
870 \$10,000. A refund approved pursuant to this paragraph shall be

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871 made within 30 days after formal approval by the department of  
872 the application for the refund. A refund may not be granted  
873 under this paragraph unless the amount to be refunded exceeds  
874 \$100 in sales tax paid on purchases made within a 60-day time  
875 period.

876 6. The department shall adopt rules governing the manner  
877 and form of refund applications and may establish guidelines as  
878 to the requisites for an affirmative showing of qualification  
879 for exemption under this paragraph.

880 7. If the department determines that the business property  
881 is used outside an opportunity ~~enterprise~~ zone within 3 years  
882 from the date of purchase, the amount of taxes refunded to the  
883 business purchasing such business property shall immediately be  
884 due and payable to the department by the business, together with  
885 the appropriate interest and penalty, computed from the date of  
886 purchase, in the manner provided by this chapter.  
887 Notwithstanding this subparagraph, business property used  
888 exclusively in:

- 889 a. Licensed commercial fishing vessels,  
890 b. Fishing guide boats, or  
891 c. Ecotourism guide boats

892  
893 that leave and return to a fixed location within an area  
894 designated under s. 379.2353, Florida Statutes 2010, are  
895 eligible for the exemption provided under this paragraph if all  
896 requirements of this paragraph are met. Such vessels and boats  
897 must be owned by a business that is eligible to receive the  
898 exemption provided under this paragraph. This exemption does not  
899 apply to the purchase of a vessel or boat.

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

906 9. For the purposes of this exemption, "business property"  
 907 means new or used property defined as "recovery property" in s.  
 908 168(c) of the Internal Revenue Code of 1954, as amended, except:

909 a. Property classified as 3-year property under s.  
 910 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;

911 b. Industrial machinery and equipment as defined in sub-  
 912 subparagraph (b)6.a. and eligible for exemption under paragraph  
 913 (b);

914 c. Building materials as defined in sub-subparagraph  
 915 (g)8.a.; and

916 d. Business property having a sales price of under \$5,000  
 917 per unit.

918 ~~10. This paragraph expires on the date specified in s.~~  
 919 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

920 (p) *Community contribution tax credit for donations.*-

921 1. Authorization.-Persons who are registered with the  
 922 department under s. 212.18 to collect or remit sales or use tax  
 923 and who make donations to eligible sponsors are eligible for tax  
 924 credits against their state sales and use tax liabilities as  
 925 provided in this paragraph:

926 a. The credit shall be computed as 50 percent of the  
 927 person's approved annual community contribution.

928 b. The credit shall be granted as a refund against state



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929 sales and use taxes reported on returns and remitted in the 12  
930 months preceding the date of application to the department for  
931 the credit as required in sub-subparagraph 3.c. If the annual  
932 credit is not fully used through such refund because of  
933 insufficient tax payments during the applicable 12-month period,  
934 the unused amount may be included in an application for a refund  
935 made pursuant to sub-subparagraph 3.c. in subsequent years  
936 against the total tax payments made for such year. Carryover  
937 credits may be applied for a 3-year period without regard to any  
938 time limitation that would otherwise apply under s. 215.26.

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

942 d. All proposals for the granting of the tax credit require  
943 the prior approval of the Department of Economic Opportunity.

944 e. The total amount of tax credits which may be granted for  
945 all programs approved under this paragraph and ss. 220.183 and  
946 624.5105 is \$12.5 million in the 2018-2019 fiscal year, \$13.5  
947 million in the 2019-2020 fiscal year, and \$10.5 million in each  
948 fiscal year thereafter for projects that provide housing  
949 opportunities for persons with special needs or homeownership  
950 opportunities for low-income households or very-low-income  
951 households and \$3.5 million each fiscal year for all other  
952 projects. As used in this paragraph, the term "person with  
953 special needs" has the same meaning as in s. 420.0004 and the  
954 terms "low-income person," "low-income household," "very-low-  
955 income person," and "very-low-income household" have the same  
956 meanings as in s. 420.9071.

957 f. A person who is eligible to receive the credit provided

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958 in this paragraph, s. 220.183, or s. 624.5105 may receive the  
959 credit only under one section of the person's choice.

960 2. Eligibility requirements.—

961 a. A community contribution by a person must be in the  
962 following form:

963 (I) Cash or other liquid assets;

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

966 (III) Goods or inventory; or

967 (IV) Other physical resources identified by the Department  
968 of Economic Opportunity.

969

970 For purposes of this sub-subparagraph, the term "real property  
971 holding company" means a Florida entity, such as a Florida  
972 limited liability company, that is wholly owned by the person;  
973 is the sole owner of real property, as defined in s.

974 192.001(12), located in the state; is disregarded as an entity  
975 for federal income tax purposes pursuant to 26 C.F.R. s.

976 301.7701-3(b)(1)(ii); and at the time of contribution to an  
977 eligible sponsor, has no material assets other than the real  
978 property and any other property that qualifies as a community  
979 contribution.

980 b. All community contributions must be reserved exclusively  
981 for use in a project. As used in this sub-subparagraph, the term  
982 "project" means activity undertaken by an eligible sponsor which  
983 is designed to construct, improve, or substantially rehabilitate  
984 housing that is affordable to low-income households or very-low-  
985 income households; designed to provide housing opportunities for  
986 persons with special needs; designed to provide commercial,

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987 industrial, or public resources and facilities; or designed to  
988 improve entrepreneurial and job-development opportunities for  
989 low-income persons. A project may be the investment necessary to  
990 increase access to high-speed broadband capability in a rural  
991 community that had an enterprise zone designated pursuant to  
992 chapter 290 as of May 1, 2015, including projects that result in  
993 improvements to communications assets that are owned by a  
994 business. A project may include the provision of museum  
995 educational programs and materials that are directly related to  
996 a project approved between January 1, 1996, and December 31,  
997 1999, and located in an area which was in an enterprise zone  
998 designated pursuant to s. 290.0065 as of May 1, 2015. This  
999 paragraph does not preclude projects that propose to construct  
1000 or rehabilitate housing for low-income households or very-low-  
1001 income households on scattered sites or housing opportunities  
1002 for persons with special needs. With respect to housing,  
1003 contributions may be used to pay the following eligible special  
1004 needs, low-income, and very-low-income housing-related  
1005 activities:

1006 (I) Project development impact and management fees for  
1007 special needs, low-income, or very-low-income housing projects;

1008 (II) Down payment and closing costs for persons with  
1009 special needs, low-income persons, and very-low-income persons;

1010 (III) Administrative costs, including housing counseling  
1011 and marketing fees, not to exceed 10 percent of the community  
1012 contribution, directly related to special needs, low-income, or  
1013 very-low-income projects; and

1014 (IV) Removal of liens recorded against residential property  
1015 by municipal, county, or special district local governments if

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1016 satisfaction of the lien is a necessary precedent to the  
 1017 transfer of the property to a low-income person or very-low-  
 1018 income person for the purpose of promoting home ownership.  
 1019 Contributions for lien removal must be received from a  
 1020 nonrelated third party.

1021 c. The project must be undertaken by an "eligible sponsor,"  
 1022 which includes:

1023 (I) A community action program;

1024 (II) A nonprofit community-based development organization  
 1025 whose mission is the provision of housing for persons with  
 1026 special needs, low-income households, or very-low-income  
 1027 households or increasing entrepreneurial and job-development  
 1028 opportunities for low-income persons;

1029 (III) A neighborhood housing services corporation;

1030 (IV) A local housing authority created under chapter 421;

1031 (V) A community redevelopment agency created under s.  
 1032 163.356;

1033 (VI) A historic preservation district agency or  
 1034 organization;

1035 (VII) A local workforce development board;

1036 (VIII) A direct-support organization as provided in s.  
 1037 1009.983;

1038 (IX) An opportunity ~~enterprise~~ zone development agency  
 1039 created under s. 290.0056;

1040 (X) A community-based organization incorporated under  
 1041 chapter 617 which is recognized as educational, charitable, or  
 1042 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code  
 1043 and whose bylaws and articles of incorporation include  
 1044 affordable housing, economic development, or community

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1045 development as the primary mission of the corporation;

1046 (XI) Units of local government;

1047 (XII) Units of state government; or

1048 (XIII) Any other agency that the Department of Economic  
1049 Opportunity designates by rule.

1050  
1051 A contributing person may not have a financial interest in the  
1052 eligible sponsor.

1053 d. The project must be located in an area which was in an  
1054 enterprise zone designated pursuant to chapter 290 as of May 1,  
1055 2015, or a Front Porch Florida Community, unless the project  
1056 increases access to high-speed broadband capability in a rural  
1057 community that had an enterprise zone designated pursuant to  
1058 chapter 290 as of May 1, 2015, but is physically located outside  
1059 the designated rural zone boundaries. Any project designed to  
1060 construct or rehabilitate housing for low-income households or  
1061 very-low-income households or housing opportunities for persons  
1062 with special needs is exempt from the area requirement of this  
1063 sub-subparagraph.

1064 e.(I) If, during the first 10 business days of the state  
1065 fiscal year, eligible tax credit applications for projects that  
1066 provide housing opportunities for persons with special needs or  
1067 homeownership opportunities for low-income households or very-  
1068 low-income households are received for less than the annual tax  
1069 credits available for those projects, the Department of Economic  
1070 Opportunity shall grant tax credits for those applications and  
1071 grant remaining tax credits on a first-come, first-served basis  
1072 for subsequent eligible applications received before the end of  
1073 the state fiscal year. If, during the first 10 business days of

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1074 the state fiscal year, eligible tax credit applications for  
1075 projects that provide housing opportunities for persons with  
1076 special needs or homeownership opportunities for low-income  
1077 households or very-low-income households are received for more  
1078 than the annual tax credits available for those projects, the  
1079 Department of Economic Opportunity shall grant the tax credits  
1080 for those applications as follows:

1081 (A) If tax credit applications submitted for approved  
1082 projects of an eligible sponsor do not exceed \$200,000 in total,  
1083 the credits shall be granted in full if the tax credit  
1084 applications are approved.

1085 (B) If tax credit applications submitted for approved  
1086 projects of an eligible sponsor exceed \$200,000 in total, the  
1087 amount of tax credits granted pursuant to sub-sub-sub-  
1088 subparagraph (A) shall be subtracted from the amount of  
1089 available tax credits, and the remaining credits shall be  
1090 granted to each approved tax credit application on a pro rata  
1091 basis.

1092 (II) If, during the first 10 business days of the state  
1093 fiscal year, eligible tax credit applications for projects other  
1094 than those that provide housing opportunities for persons with  
1095 special needs or homeownership opportunities for low-income  
1096 households or very-low-income households are received for less  
1097 than the annual tax credits available for those projects, the  
1098 Department of Economic Opportunity shall grant tax credits for  
1099 those applications and shall grant remaining tax credits on a  
1100 first-come, first-served basis for subsequent eligible  
1101 applications received before the end of the state fiscal year.  
1102 If, during the first 10 business days of the state fiscal year,

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1103 eligible tax credit applications for projects other than those  
1104 that provide housing opportunities for persons with special  
1105 needs or homeownership opportunities for low-income households  
1106 or very-low-income households are received for more than the  
1107 annual tax credits available for those projects, the Department  
1108 of Economic Opportunity shall grant the tax credits for those  
1109 applications on a pro rata basis.

1110 3. Application requirements.-

1111 a. An eligible sponsor seeking to participate in this  
1112 program must submit a proposal to the Department of Economic  
1113 Opportunity which sets forth the name of the sponsor, a  
1114 description of the project, and the area in which the project is  
1115 located, together with such supporting information as is  
1116 prescribed by rule. The proposal must also contain a resolution  
1117 from the local governmental unit in which the project is located  
1118 certifying that the project is consistent with local plans and  
1119 regulations.

1120 b. A person seeking to participate in this program must  
1121 submit an application for tax credit to the Department of  
1122 Economic Opportunity which sets forth the name of the sponsor, a  
1123 description of the project, and the type, value, and purpose of  
1124 the contribution. The sponsor shall verify, in writing, the  
1125 terms of the application and indicate its receipt of the  
1126 contribution, and such verification must accompany the  
1127 application for tax credit. The person must submit a separate  
1128 tax credit application to the Department of Economic Opportunity  
1129 for each individual contribution that it makes to each  
1130 individual project.

1131 c. A person who has received notification from the

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1132 Department of Economic Opportunity that a tax credit has been  
 1133 approved must apply to the department to receive the refund.  
 1134 Application must be made on the form prescribed for claiming  
 1135 refunds of sales and use taxes and be accompanied by a copy of  
 1136 the notification. A person may submit only one application for  
 1137 refund to the department within a 12-month period.

1138 4. Administration.—

1139 a. The Department of Economic Opportunity may adopt rules  
 1140 necessary to administer this paragraph, including rules for the  
 1141 approval or disapproval of proposals by a person.

1142 b. The decision of the Department of Economic Opportunity  
 1143 must be in writing, and, if approved, the notification shall  
 1144 state the maximum credit allowable to the person. Upon approval,  
 1145 the Department of Economic Opportunity shall transmit a copy of  
 1146 the decision to the department.

1147 c. The Department of Economic Opportunity shall  
 1148 periodically monitor all projects in a manner consistent with  
 1149 available resources to ensure that resources are used in  
 1150 accordance with this paragraph; however, each project must be  
 1151 reviewed at least once every 2 years.

1152 d. The Department of Economic Opportunity shall, in  
 1153 consultation with the statewide and regional housing and  
 1154 financial intermediaries, market the availability of the  
 1155 community contribution tax credit program to community-based  
 1156 organizations.

1157 (15) ELECTRICAL ENERGY USED IN AN OPPORTUNITY ~~ENTERPRISE~~  
 1158 ZONE.—

1159 (a) Beginning July 1, 1995, charges for electrical energy  
 1160 used by a qualified business at a fixed location in an



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1161 opportunity ~~enterprise~~ zone in a municipality which has enacted  
1162 an ordinance pursuant to s. 166.231(8) which provides for  
1163 exemption of municipal utility taxes on such businesses or in an  
1164 opportunity ~~enterprise~~ zone jointly authorized by a county and a  
1165 municipality which has enacted an ordinance pursuant to s.  
1166 166.231(8) which provides for exemption of municipal utility  
1167 taxes on such businesses shall receive an exemption equal to 50  
1168 percent of the tax imposed by this chapter, or, if no less than  
1169 20 percent of the employees of the business are residents of an  
1170 opportunity ~~enterprise~~ zone, excluding temporary and part-time  
1171 employees, the exemption shall be equal to 100 percent of the  
1172 tax imposed by this chapter. A qualified business may receive  
1173 such exemption for a period of 5 years from the billing period  
1174 beginning not more than 30 days following notification to the  
1175 applicable utility company by the department that an exemption  
1176 has been authorized pursuant to this subsection and s.  
1177 166.231(8).

1178 (b) To receive this exemption, a business must file an  
1179 application, with the opportunity ~~enterprise~~ zone development  
1180 agency having jurisdiction over the opportunity ~~enterprise~~ zone  
1181 where the business is located, on a form provided by the  
1182 department for the purposes of this subsection and s.  
1183 166.231(8). The application shall be made under oath and shall  
1184 include:

1185 1. The name and location of the business.

1186 2. The identifying number assigned by the department  
1187 ~~pursuant to s. 290.0065~~ to the opportunity ~~enterprise~~ zone in  
1188 which the business is located.

1189 3. The date on which electrical service is to be first

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1190 initiated to the business.

1191 4. The name and mailing address of the entity from which  
1192 electrical energy is to be purchased.

1193 5. The date of the application.

1194 6. The name of the city in which the business is located.

1195 7. If applicable, the name and address of each permanent  
1196 employee of the business including, for each employee who is a  
1197 resident of an opportunity ~~enterprise~~ zone, the identifying  
1198 number assigned by the department ~~pursuant to s. 290.0065~~ to the  
1199 opportunity ~~enterprise~~ zone in which the employee resides.

1200 8. Whether the business is a small business as defined by  
1201 s. 288.703.

1202 (c) Within 10 working days after receipt of an application,  
1203 the opportunity ~~enterprise~~ zone development agency shall review  
1204 the application to determine if it contains all information  
1205 required pursuant to paragraph (b) and meets the criteria set  
1206 out in this subsection. The agency shall certify all  
1207 applications that contain the information required pursuant to  
1208 paragraph (b) and meet the criteria set out in this subsection  
1209 as eligible to receive an exemption. If applicable, the agency  
1210 shall also certify if 20 percent of the employees of the  
1211 business are residents of an opportunity ~~enterprise~~ zone,  
1212 excluding temporary and part-time employees. The certification  
1213 shall be in writing, and a copy of the certification shall be  
1214 transmitted to the executive director of the Department of  
1215 Revenue. The applicant shall be responsible for forwarding a  
1216 certified application to the department within 6 months after  
1217 the occurrence of the appropriate qualifying provision set out  
1218 in paragraph (f).

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1219 (d) If, in a subsequent audit conducted by the department,  
1220 it is determined that the business did not meet the criteria  
1221 mandated in this subsection, the amount of taxes exempted shall  
1222 immediately be due and payable to the department by the  
1223 business, together with the appropriate interest and penalty,  
1224 computed from the due date of each bill for the electrical  
1225 energy purchased as exempt under this subsection, in the manner  
1226 prescribed by this chapter.

1227 (e) The department shall adopt rules governing applications  
1228 for, issuance of, and the form of applications for the exemption  
1229 authorized in this subsection and provisions for recapture of  
1230 taxes exempted under this subsection, and the department may  
1231 establish guidelines as to qualifications for exemption.

1232 (f) For the purpose of the exemption provided in this  
1233 subsection, the term "qualified business" means a business which  
1234 is:

1235 1. First occupying a new structure to which electrical  
1236 service, other than that used for construction purposes, has not  
1237 been previously provided or furnished;

1238 2. Newly occupying an existing, remodeled, renovated, or  
1239 rehabilitated structure to which electrical service, other than  
1240 that used for remodeling, renovation, or rehabilitation of the  
1241 structure, has not been provided or furnished in the three  
1242 preceding billing periods; or

1243 3. Occupying a new, remodeled, rebuilt, renovated, or  
1244 rehabilitated structure for which a refund has been granted  
1245 pursuant to paragraph (5) (g).

1246 ~~(g) This subsection expires on the date specified in s.~~  
1247 ~~290.016 for the expiration of the Florida Enterprise Zone Act,~~

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1248 ~~except that:~~

1249 ~~1. Paragraph (d) shall not expire; and~~

1250 ~~2. Any qualified business which has been granted an~~  
1251 ~~exemption under this subsection prior to that date shall be~~  
1252 ~~allowed the full benefit of this exemption as if this subsection~~  
1253 ~~had not expired on that date.~~

1254 Section 21. Section 212.096, Florida Statutes, is amended  
1255 to read:

1256 212.096 Sales, rental, storage, use tax; opportunity  
1257 ~~enterprise~~ zone jobs credit against sales tax.-

1258 (1) For the purposes of the credit provided in this  
1259 section:

1260 (a) "Eligible business" means any sole proprietorship,  
1261 firm, partnership, corporation, bank, savings association,  
1262 estate, trust, business trust, receiver, syndicate, or other  
1263 group or combination, or successor business, located in an  
1264 opportunity ~~enterprise~~ zone. The business must demonstrate to  
1265 the department that, on the date of application, the total  
1266 number of full-time jobs defined under paragraph (d) is greater  
1267 than the total was 12 months prior to that date. An eligible  
1268 business does not include any business which has claimed the  
1269 credit permitted under s. 220.181 for any new business employee  
1270 first beginning employment with the business after July 1, 2019  
1271 ~~1995~~.

1272 (b) "Month" means either a calendar month or the time  
1273 period from any day of any month to the corresponding day of the  
1274 next succeeding month or, if there is no corresponding day in  
1275 the next succeeding month, the last day of the succeeding month.

1276 (c) "New employee" means a person residing in an

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1277 opportunity ~~enterprise~~ zone or a participant in the welfare  
1278 transition program who begins employment with an eligible  
1279 business after July 1, 2019 ~~1995~~, and who has not been  
1280 previously employed full time within the preceding 12 months by  
1281 the eligible business, or a successor eligible business,  
1282 claiming the credit allowed by this section.

1283 (d) "Job" means a full-time position, as consistent with  
1284 terms used by the Department of Economic Opportunity and the  
1285 United States Department of Labor for purposes of reemployment  
1286 assistance tax administration and employment estimation  
1287 resulting directly from a business operation in this state. This  
1288 term does not include a temporary construction job involved with  
1289 the construction of facilities or any job that has previously  
1290 been included in any application for tax credits under s.  
1291 220.181(1). The term also includes employment of an employee  
1292 leased from an employee leasing company licensed under chapter  
1293 468 if such employee has been continuously leased to the  
1294 employer for an average of at least 36 hours per week for more  
1295 than 6 months.

1296 (e) "New job has been created" means that, on the date of  
1297 application, the total number of full-time jobs is greater than  
1298 the total was 12 months prior to that date, as demonstrated to  
1299 the department by a business located in the opportunity  
1300 ~~enterprise~~ zone.

1301  
1302 A person shall be deemed to be employed if the person performs  
1303 duties in connection with the operations of the business on a  
1304 regular, full-time basis, provided the person is performing such  
1305 duties for an average of at least 36 hours per week each month.

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1306 The person must be performing such duties at a business site  
1307 located in the opportunity ~~enterprise~~ zone.

1308 (2) (a) Upon an affirmative showing by an eligible business  
1309 to the satisfaction of the department that the requirements of  
1310 this section have been met, the business shall be allowed a  
1311 credit against the tax remitted under this chapter.

1312 (b) The credit shall be computed as 20 percent of the  
1313 actual monthly wages paid in this state to each new employee  
1314 hired when a new job has been created, ~~unless the business is~~  
1315 ~~located within a rural enterprise zone pursuant to s. 290.004,~~  
1316 ~~in which case the credit shall be 30 percent of the actual~~  
1317 ~~monthly wages paid.~~ If no less than 20 percent of the employees  
1318 of the business are residents of an opportunity ~~enterprise~~ zone,  
1319 excluding temporary and part-time employees, the credit shall be  
1320 computed as 30 percent of the actual monthly wages paid in this  
1321 state to each new employee hired when a new job has been  
1322 created, ~~unless the business is located within a rural~~  
1323 ~~enterprise zone, in which case the credit shall be 45 percent of~~  
1324 ~~the actual monthly wages paid.~~ If the new employee hired when a  
1325 new job is created is a participant in the welfare transition  
1326 program, the following credit shall be a percent of the actual  
1327 monthly wages paid: 40 percent for \$4 above the hourly federal  
1328 minimum wage rate; 41 percent for \$5 above the hourly federal  
1329 minimum wage rate; 42 percent for \$6 above the hourly federal  
1330 minimum wage rate; 43 percent for \$7 above the hourly federal  
1331 minimum wage rate; and 44 percent for \$8 above the hourly  
1332 federal minimum wage rate. For purposes of this paragraph,  
1333 monthly wages shall be computed as one-twelfth of the expected  
1334 annual wages paid to such employee. The amount paid as wages to

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1335 a new employee is the compensation paid to such employee that is  
1336 subject to reemployment assistance tax. The credit shall be  
1337 allowed for up to 24 consecutive months, beginning with the  
1338 first tax return due pursuant to s. 212.11 after approval by the  
1339 department.

1340 (3) In order to claim this credit, an eligible business  
1341 must file under oath with the governing body or opportunity  
1342 ~~enterprise~~ zone development agency having jurisdiction over the  
1343 opportunity ~~enterprise~~ zone where the business is located, as  
1344 applicable, a statement which includes:

1345 (a) For each new employee for whom this credit is claimed,  
1346 the employee's name and place of residence, including the  
1347 identifying number assigned by the department ~~pursuant to s.~~  
1348 ~~290.0065~~ to the opportunity ~~enterprise~~ zone in which the  
1349 employee resides if the new employee is a person residing in an  
1350 opportunity ~~enterprise~~ zone, and, if applicable, documentation  
1351 that the employee is a welfare transition program participant.

1352 (b) If applicable, the name and address of each permanent  
1353 employee of the business, including, for each employee who is a  
1354 resident of an opportunity ~~enterprise~~ zone, the identifying  
1355 number assigned by the department ~~pursuant to s. 290.0065~~ to the  
1356 opportunity ~~enterprise~~ zone in which the employee resides.

1357 (c) The name and address of the eligible business.

1358 (d) The starting salary or hourly wages paid to the new  
1359 employee.

1360 (e) Demonstration to the department that, on the date of  
1361 application, the total number of full-time jobs defined under  
1362 paragraph (1)(d) is greater than the total was 12 months prior  
1363 to that date.

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1364 (f) The identifying number assigned by the department  
1365 ~~pursuant to s. 290.0065~~ to the opportunity enterprise zone in  
1366 which the business is located.

1367 (g) Whether the business is a small business as defined by  
1368 s. 288.703(6).

1369 (h) Within 10 working days after receipt of an application,  
1370 the governing body or opportunity enterprise zone development  
1371 agency shall review the application to determine if it contains  
1372 all the information required pursuant to this subsection and  
1373 meets the criteria set out in this section. The governing body  
1374 or agency shall certify all applications that contain the  
1375 information required pursuant to this subsection and meet the  
1376 criteria set out in this section as eligible to receive a  
1377 credit. If applicable, the governing body or agency shall also  
1378 certify if 20 percent of the employees of the business are  
1379 residents of an opportunity enterprise zone, excluding temporary  
1380 and part-time employees. The certification shall be in writing,  
1381 and a copy of the certification shall be transmitted to the  
1382 executive director of the Department of Revenue. The business  
1383 shall be responsible for forwarding a certified application to  
1384 the department within the time specified in paragraph (i).

1385 (i) All applications for a credit pursuant to this section  
1386 must be submitted to the department within 6 months after the  
1387 new employee is hired, except applications for credit for leased  
1388 employees. Applications for credit for leased employees must be  
1389 submitted to the department within 7 months after the employee  
1390 is leased.

1391 (4) Within 10 working days after receipt of a completed  
1392 application for a credit authorized in this section, the



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1393 department shall inform the business that the application has  
1394 been approved. The credit may be taken on the first return due  
1395 after receipt of approval from the department.

1396 (5) In the event the application is incomplete or  
1397 insufficient to support the credit authorized in this section,  
1398 the department shall deny the credit and notify the business of  
1399 that fact. The business may reapply for this credit.

1400 (6) The credit provided in this section does not apply:

1401 (a) For any new employee who is an owner, partner, or  
1402 majority stockholder of an eligible business.

1403 (b) For any new employee who is employed for any period  
1404 less than 3 months.

1405 (7) The credit provided in this section shall not be  
1406 allowed for any month in which the tax due for such period or  
1407 the tax return required pursuant to s. 212.11 for such period is  
1408 delinquent.

1409 (8) In the event an eligible business has a credit larger  
1410 than the amount owed the state on the tax return for the time  
1411 period in which the credit is claimed, the amount of the credit  
1412 for that time period shall be the amount owed the state on that  
1413 tax return.

1414 (9) Any business which has claimed this credit shall not be  
1415 allowed any credit under the provisions of s. 220.181 for any  
1416 new employee beginning employment after July 1, 2019 ~~1995~~.

1417 (10) It shall be the responsibility of each business to  
1418 affirmatively demonstrate to the satisfaction of the department  
1419 that it meets the requirements of this section.

1420 (11) Any person who fraudulently claims this credit is  
1421 liable for repayment of the credit plus a mandatory penalty of

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1422 100 percent of the credit plus interest at the rate provided in  
1423 this chapter, and such person is guilty of a misdemeanor of the  
1424 second degree, punishable as provided in s. 775.082 or s.  
1425 775.083.

1426 ~~(12) This section, except for subsection (11), expires on~~  
1427 ~~the date specified in s. 290.016 for the expiration of the~~  
1428 ~~Florida Enterprise Zone Act.~~

1429 Section 22. Section 220.181, Florida Statutes, is amended  
1430 to read:

1431 220.181 Opportunity ~~Enterprise~~ zone jobs credit.—

1432 (1) (a) There shall be allowed a credit against the tax  
1433 imposed by this chapter to any business located in an  
1434 opportunity ~~enterprise~~ zone which demonstrates to the department  
1435 that, on the date of application, the total number of full-time  
1436 jobs is greater than the total was 12 months before that date.  
1437 The credit shall be computed as 20 percent of the actual monthly  
1438 wages paid in this state to each new employee hired when a new  
1439 job has been created, as defined under s. 220.03(1)(ee), ~~unless~~  
1440 ~~the business is located in a rural enterprise zone, pursuant to~~  
1441 ~~s. 290.004, in which case the credit shall be 30 percent of the~~  
1442 ~~actual monthly wages paid.~~ If no less than 20 percent of the  
1443 employees of the business are residents of an opportunity  
1444 ~~enterprise~~ zone, excluding temporary and part-time employees,  
1445 the credit shall be computed as 30 percent of the actual monthly  
1446 wages paid in this state to each new employee hired when a new  
1447 job has been created, ~~unless the business is located in a rural~~  
1448 ~~enterprise zone, in which case the credit shall be 45 percent of~~  
1449 ~~the actual monthly wages paid, for a period of up to 24~~  
1450 ~~consecutive months.~~ If the new employee hired when a new job is

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1451 created is a participant in the welfare transition program, the  
1452 following credit shall be a percent of the actual monthly wages  
1453 paid: 40 percent for \$4 above the hourly federal minimum wage  
1454 rate; 41 percent for \$5 above the hourly federal minimum wage  
1455 rate; 42 percent for \$6 above the hourly federal minimum wage  
1456 rate; 43 percent for \$7 above the hourly federal minimum wage  
1457 rate; and 44 percent for \$8 above the hourly federal minimum  
1458 wage rate.

1459 (b) This credit applies only with respect to wages subject  
1460 to reemployment assistance tax. The credit provided in this  
1461 section does not apply:

1462 1. For any employee who is an owner, partner, or majority  
1463 stockholder of an eligible business.

1464 2. For any new employee who is employed for any period less  
1465 than 3 months.

1466 (c) If this credit is not fully used in any one year, the  
1467 unused amount may be carried forward for a period not to exceed  
1468 5 years. The carryover credit may be used in a subsequent year  
1469 when the tax imposed by this chapter for such year exceeds the  
1470 credit for such year after applying the other credits and unused  
1471 credit carryovers in the order provided in s. 220.02(8).

1472 (2) When filing for an opportunity ~~enterprise~~ zone jobs  
1473 credit, a business must file under oath with the governing body  
1474 or opportunity ~~enterprise~~ zone development agency having  
1475 jurisdiction over the opportunity ~~enterprise~~ zone where the  
1476 business is located, as applicable, a statement which includes:

1477 (a) For each new employee for whom this credit is claimed,  
1478 the employee's name and place of residence during the taxable  
1479 year, including the identifying number assigned by the

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1480 ~~department pursuant to s. 290.0065~~ to the opportunity enterprise  
1481 zone in which the new employee resides if the new employee is a  
1482 person residing in an opportunity enterprise zone, and, if  
1483 applicable, documentation that the employee is a welfare  
1484 transition program participant.

1485 (b) If applicable, the name and address of each permanent  
1486 employee of the business, including, for each employee who is a  
1487 resident of an opportunity enterprise zone, the identifying  
1488 number assigned by the department ~~pursuant to s. 290.0065~~ to the  
1489 opportunity enterprise zone in which the employee resides.

1490 (c) The name and address of the business.

1491 (d) The identifying number assigned by the department  
1492 ~~pursuant to s. 290.0065~~ to the opportunity enterprise zone in  
1493 which the eligible business is located.

1494 (e) The salary or hourly wages paid to each new employee  
1495 claimed.

1496 (f) Demonstration to the department that, on the date of  
1497 application, the total number of full-time jobs is greater than  
1498 the total was 12 months prior to that date.

1499 (g) Whether the business is a small business as defined by  
1500 s. 288.703.

1501 (3) Within 10 working days after receipt of an application,  
1502 the governing body or opportunity enterprise zone development  
1503 agency shall review the application to determine if it contains  
1504 all the information required pursuant to subsection (2) and  
1505 meets the criteria set out in this section. The governing body  
1506 or agency shall certify all applications that contain the  
1507 information required pursuant to subsection (2) and meet the  
1508 criteria set out in this section as eligible to receive a

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1509 credit. If applicable, the governing body or agency shall also  
1510 certify if 20 percent of the employees of the business are  
1511 residents of an opportunity ~~enterprise~~ zone, excluding temporary  
1512 and part-time employees. The certification shall be in writing,  
1513 and a copy of the certification shall be transmitted to the  
1514 executive director of the Department of Revenue. The business  
1515 shall be responsible for forwarding a certified application to  
1516 the department.

1517 (4) It shall be the responsibility of the taxpayer to  
1518 affirmatively demonstrate to the satisfaction of the department  
1519 that it meets the requirements of this act.

1520 (5) For the purpose of this section, the term "month" means  
1521 either a calendar month or the time period from any day of any  
1522 month to the corresponding day of the next succeeding month or,  
1523 if there is no corresponding day in the next succeeding month,  
1524 the last day of the succeeding month.

1525 (6) No business which files an amended return for a taxable  
1526 year shall be allowed any amount of credit or credit  
1527 carryforward pursuant to this section in excess of the amount  
1528 claimed by such business on its original return for the taxable  
1529 year. The provisions of this subsection do not apply to  
1530 increases in the amount of credit claimed under this section on  
1531 an amended return due to the use of any credit amount previously  
1532 carried forward for the taxable year on the original return or  
1533 any eligible prior year under paragraph (1)(c).

1534 (7) Any business which has claimed this credit shall not be  
1535 allowed any credit under the provision of s. 212.096 for any new  
1536 employee beginning employment after July 1, 2019 ~~1995~~. The  
1537 provisions of this subsection shall not apply when a corporation

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1538 converts to an S corporation for purposes of compliance with the  
1539 Internal Revenue Code of 1986, as amended; however, no  
1540 corporation shall be allowed the benefit of this credit and the  
1541 credit under s. 212.096 either for the same new employee or for  
1542 the same taxable year. In addition, such a corporation shall not  
1543 be allowed any credit under s. 212.096 until it has filed notice  
1544 of its intent to change its status for tax purposes and until  
1545 its final return under this chapter for the taxable year prior  
1546 to such change has been filed.

1547 (8) (a) Any person who fraudulently claims this credit is  
1548 liable for repayment of the credit, plus a mandatory penalty in  
1549 the amount of 200 percent of the credit, plus interest at the  
1550 rate provided in s. 220.807, and commits a felony of the third  
1551 degree, punishable as provided in s. 775.082, s. 775.083, or s.  
1552 775.084.

1553 (b) Any person who makes an underpayment of tax as a result  
1554 of a grossly overstated claim for this credit is guilty of a  
1555 felony of the third degree, punishable as provided in s.  
1556 775.082, s. 775.083, or s. 775.084. For purposes of this  
1557 paragraph, a grossly overstated claim means a claim in an amount  
1558 in excess of 100 percent of the amount of credit allowable under  
1559 this section.

1560 ~~(9) This section, except paragraph (1) (c) and subsection~~  
1561 ~~(8), expires on the date specified in s. 290.016 for the~~  
1562 ~~expiration of the Florida Enterprise Zone Act, and a business~~  
1563 ~~may not begin claiming the enterprise zone jobs credit after~~  
1564 ~~that date; however, the expiration of this section does not~~  
1565 ~~affect the operation of any credit for which a business has~~  
1566 ~~qualified under this section before that date, or any~~

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1567 ~~carryforward of unused credit amounts as provided in paragraph~~  
1568 ~~(1)(c).~~

1569 Section 23. Section 220.182, Florida Statutes, is amended  
1570 to read:

1571 220.182 Opportunity Enterprise zone property tax credit.—

1572 (1) (a) Beginning July 1, 1995, there shall be allowed a  
1573 credit against the tax imposed by this chapter to any business  
1574 which establishes a new business as defined in s. 220.03(1) (p),  
1575 expands an existing business as defined in s. 220.03(1) (k), or  
1576 rebuilds an existing business as defined in s. 220.03(1) (u) in  
1577 this state. The credit shall be computed annually as ad valorem  
1578 taxes paid in this state, in the case of a new business; the  
1579 additional ad valorem tax paid in this state resulting from  
1580 assessments on additional real or tangible personal property  
1581 acquired to facilitate the expansion of an existing business; or  
1582 the ad valorem taxes paid in this state resulting from  
1583 assessments on property replaced or restored, in the case of a  
1584 rebuilt business, including pollution and waste control  
1585 facilities, or any part thereof, and including one or more  
1586 buildings or other structures, machinery, fixtures, and  
1587 equipment.

1588 (b) If the credit granted pursuant to this section is not  
1589 fully used in any one year, the unused amount may be carried  
1590 forward for a period not to exceed 5 years. The carryover credit  
1591 may be used in a subsequent year when the tax imposed by this  
1592 chapter for such year exceeds the credit for such year under  
1593 this section after applying the other credits and unused credit  
1594 carryovers in the order provided in s. 220.02(8). The amount of  
1595 credit taken under this section in any one year, however, shall

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1596 not exceed \$25,000 for each eligible location, or, if no less  
1597 than 20 percent of the employees of the business at that  
1598 location are residents of an opportunity ~~enterprise~~ zone,  
1599 excluding temporary employees, the amount shall not exceed  
1600 \$50,000 for each eligible location.

1601 (2) To be eligible to receive an expanded opportunity  
1602 ~~enterprise~~ zone property tax credit of up to \$50,000 for each  
1603 eligible location, the business must provide a statement, under  
1604 oath, on the form prescribed by the department for claiming the  
1605 credit authorized by this section, that no less than 20 percent  
1606 of its employees at that location, excluding temporary and part-  
1607 time employees, are residents of an opportunity ~~enterprise~~ zone.  
1608 It shall be a condition precedent to the granting of each annual  
1609 tax credit that such employment requirements be fulfilled  
1610 throughout each year during the 5-year period of the credit. The  
1611 statement shall set forth the name and place of residence of  
1612 each permanent employee on the last day of business of the tax  
1613 year for which the credit is claimed or, if the employee is no  
1614 longer employed or eligible for the credit on that date, the  
1615 last calendar day of the last full calendar month the employee  
1616 was employed or eligible for the credit at the relevant site.

1617 (3) The credit shall be available to a new business for a  
1618 period not to exceed the year in which ad valorem taxes are  
1619 first levied against the business and the 4 years immediately  
1620 thereafter. The credit shall be available to an expanded  
1621 existing business for a period not to exceed the year in which  
1622 ad valorem taxes are first levied on additional real or tangible  
1623 personal property acquired to facilitate the expansion or  
1624 rebuilding and the 4 years immediately thereafter. No business



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1625 shall be entitled to claim the credit authorized by this  
1626 section, except any amount attributable to the carryover of a  
1627 previously earned credit, for more than 5 consecutive years.

1628 (4) To be eligible for an opportunity ~~enterprise~~ zone  
1629 property tax credit, a new, expanded, or rebuilt business shall  
1630 file a notice with the property appraiser of the county in which  
1631 the business property is located or to be located. The notice  
1632 shall be filed no later than April 1 of the year in which new or  
1633 additional real or tangible personal property acquired to  
1634 facilitate such new, expanded, or rebuilt facility is first  
1635 subject to assessment. The notice shall be made on a form  
1636 prescribed by the department and shall include separate  
1637 descriptions of:

1638 (a) Real and tangible personal property owned or leased by  
1639 the business prior to expansion, if any.

1640 (b) Net new or additional real and tangible personal  
1641 property acquired to facilitate the new, expanded, or rebuilt  
1642 facility.

1643 (5) When filing for an opportunity ~~enterprise~~ zone property  
1644 tax credit as a new business, a business shall include a copy of  
1645 its receipt indicating payment of ad valorem taxes for the  
1646 current year.

1647 (6) When filing for an opportunity ~~enterprise~~ zone property  
1648 tax credit as an expanded or rebuilt business, a business shall  
1649 include copies of its receipts indicating payment of ad valorem  
1650 taxes for the current year for prior existing property and for  
1651 expansion-related or rebuilt property.

1652 (7) The receipts described in subsections (5) and (6) shall  
1653 indicate the assessed value of the property, the property taxes

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1654 paid, a brief description of the property, and an indication, if  
1655 applicable, that the property was separately assessed as  
1656 expansion-related or rebuilt property.

1657 (8) The department has authority to adopt rules pursuant to  
1658 ss. 120.536(1) and 120.54 to implement the provisions of this  
1659 act.

1660 (9) It shall be the responsibility of the taxpayer to  
1661 affirmatively demonstrate to the satisfaction of the department  
1662 that he or she meets the requirements of this act.

1663 (10) When filing for an opportunity ~~enterprise~~ zone  
1664 property tax credit as an expansion of an existing business or  
1665 as a new business, it shall be a condition precedent to the  
1666 granting of each annual tax credit that there have been,  
1667 throughout each year during the 5-year period, no fewer than  
1668 five more employees than in the year preceding the initial  
1669 granting of the credit.

1670 (11) To apply for an opportunity ~~enterprise~~ zone property  
1671 tax credit, a new, expanded, or rebuilt business must file under  
1672 oath with the governing body or opportunity ~~enterprise~~ zone  
1673 development agency having jurisdiction over the opportunity  
1674 ~~enterprise~~ zone where the business is located, as applicable, an  
1675 application prescribed by the department for claiming the credit  
1676 authorized by this section. Within 10 working days after receipt  
1677 of an application, the governing body or opportunity ~~enterprise~~  
1678 zone development agency shall review the application to  
1679 determine if it contains all the information required pursuant  
1680 to this section and meets the criteria set out in this section.  
1681 The governing body or agency shall certify all applications that  
1682 contain the information required pursuant to this section and

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1683 meet the criteria set out in this section as eligible to receive  
1684 a credit. If applicable, the governing body or agency shall also  
1685 certify if 20 percent of the employees of the business are  
1686 residents of an opportunity enterprise zone, excluding temporary  
1687 and part-time employees. The certification shall be in writing,  
1688 and a copy of the certification shall be transmitted to the  
1689 executive director of the Department of Revenue. The business  
1690 shall be responsible for forwarding all certified applications  
1691 to the department.

1692 (12) When filing for an opportunity enterprise zone  
1693 property tax credit, a business shall include the identifying  
1694 number assigned by the department under chapter 290 pursuant to  
1695 ~~s. 290.0065~~ to the opportunity enterprise zone in which the  
1696 business is located.

1697 (13) When filing for an opportunity enterprise zone  
1698 property tax credit, a business shall indicate whether the  
1699 business is a small business as defined by s. 288.703.

1700 ~~(14) This section expires on the date specified in s.~~  
1701 ~~290.016 for the expiration of the Florida Enterprise Zone Act,~~  
1702 ~~and a business may not begin claiming the enterprise zone~~  
1703 ~~property tax credit after that date; however, the expiration of~~  
1704 ~~this section does not affect the operation of any credit for~~  
1705 ~~which a business has qualified under this section before that~~  
1706 ~~date, or any carryforward of unused credit amounts as provided~~  
1707 ~~in paragraph (1) (b).~~

1708 Section 24. Subsection (5) of section 159.803, Florida  
1709 Statutes, is amended to read:

1710 159.803 Definitions.—As used in this part, the term:

1711 (5) "Priority project" means a solid waste disposal

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1712 facility or a sewage facility, as such terms are defined in s.  
1713 142 of the Code, or a water facility, as defined in s. 142 of  
1714 the Code, which is operated by a member-owned, not-for-profit  
1715 utility, or any project which is to be located in an area which  
1716 is an opportunity enterprise zone ~~designated pursuant to s.~~  
1717 ~~290.0065.~~

1718 Section 25. Subsection (8) of section 163.503, Florida  
1719 Statutes, is amended to read:

1720 163.503 Definitions.—

1721 (8) "Opportunity Enterprise zone" means an area identified  
1722 in chapter 290 ~~designated pursuant to s. 290.0065.~~

1723 Section 26. Subsection (1) of section 163.522, Florida  
1724 Statutes, is amended to read:

1725 163.522 State redevelopment programs.—

1726 (1) Any county or municipality which has ~~nominated an area~~  
1727 ~~as an~~ opportunity enterprise zone as set forth in chapter 290  
1728 ~~pursuant to s. 290.0055 which has been so designated pursuant to~~  
1729 ~~s. 290.0065~~ is directed to give consideration to the creation of  
1730 a neighborhood improvement district within the zone ~~said area.~~

1731 Section 27. Subsection (8) of section 166.231, Florida  
1732 Statutes, is amended to read:

1733 166.231 Municipalities; public service tax.—

1734 (8) ~~(a)~~ Beginning July 1, 1995, a municipality may by  
1735 ordinance exempt not less than 50 percent of the tax imposed  
1736 under this section on purchasers of electrical energy who are  
1737 determined to be eligible for the exemption provided by s.  
1738 212.08(15) by the Department of Revenue. The exemption shall be  
1739 administered as provided in that section. A copy of any  
1740 ordinance adopted pursuant to this subsection shall be provided

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1741 to the Department of Revenue not less than 14 days prior to its  
1742 effective date.

1743 ~~(b) If an area that is nominated as an enterprise zone~~  
1744 ~~pursuant to s. 290.0055 has not yet been designated pursuant to~~  
1745 ~~s. 290.0065, a municipality may enact an ordinance for such~~  
1746 ~~exemption; however, the ordinance shall not be effective until~~  
1747 ~~such area is designated pursuant to s. 290.0065.~~

1748 ~~(c) This subsection expires on the date specified in s.~~  
1749 ~~290.016 for the expiration of the Florida Enterprise Zone Act,~~  
1750 ~~except that any qualified business that has satisfied the~~  
1751 ~~requirements of this subsection before that date shall be~~  
1752 ~~allowed the full benefit of the exemption allowed under this~~  
1753 ~~subsection as if this subsection had not expired on that date.~~

1754 Section 28. Subsection (19) of section 159.27, Florida  
1755 Statutes, is amended to read:

1756 159.27 Definitions.—The following words and terms, unless  
1757 the context clearly indicates a different meaning, shall have  
1758 the following meanings:

1759 (19) "Commercial project in an enterprise zone" means  
1760 buildings, building additions or renovations, or other  
1761 structures to be newly constructed and suitable for use by a  
1762 commercial enterprise, and includes the site on which such  
1763 buildings or structures are located, located in an area  
1764 designated as an opportunity enterprise zone under chapter 290  
1765 ~~pursuant to s. 290.0065.~~

1766 Section 29. Subsections (1), (3), and (4) of section  
1767 193.077, Florida Statutes, are amended to read:

1768 193.077 Notice of new, rebuilt, or expanded property.—

1769 (1) The property appraiser shall accept notices on or

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1770 before April 1 of the year in which the new or additional real  
1771 or personal property acquired to establish a new business or  
1772 facilitate a business expansion or restoration is first subject  
1773 to assessment. The notice shall be filed, on a form prescribed  
1774 by the department, by any business seeking to qualify for an  
1775 opportunity ~~enterprise~~ zone property tax credit as a new or  
1776 expanded business pursuant to s. 220.182(4).

1777 (3) Within 10 days of extension or recertification of the  
1778 assessment rolls pursuant to s. 193.122, whichever is later, the  
1779 property appraiser shall forward to the department a list of all  
1780 property of new businesses and property separately assessed as  
1781 expansion-related or rebuilt property pursuant to s. 193.085(5)  
1782 ~~193.085(5)(a)~~. The list shall include the name and address of  
1783 the business to which the property is assessed, the assessed  
1784 value of the property, the total taxes levied against the  
1785 property, the identifying number for the property as shown on  
1786 the assessment roll, and a description of the property.

1787 ~~(4) This section expires on the date specified in s.~~  
1788 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

1789 Section 30. Subsection (5) of section 193.085, Florida  
1790 Statutes, is amended to read:

1791 193.085 Listing all property.—

1792 (5) ~~(a)~~ Beginning in the year in which a notice of new,  
1793 rebuilt, or expanded property is accepted and certified pursuant  
1794 to s. 193.077 and for the 4 years immediately thereafter, the  
1795 property appraiser shall separately assess the prior existing  
1796 property and the expansion-related or rebuilt property, if any,  
1797 of each business having submitted said notice pursuant to s.  
1798 220.182(4). The listing of expansion-related or rebuilt property

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1799 on an assessment roll shall immediately follow the listing of  
 1800 prior existing property for each expanded business. However,  
 1801 beginning with the first assessment roll following receipt of a  
 1802 notice from the department that a business has been disallowed  
 1803 an opportunity enterprise zone property tax credit, the property  
 1804 appraiser shall singly list the property of such business.

1805 ~~(b) This subsection expires on the date specified in s.~~  
 1806 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

1807 Section 31. Subsection (4) of section 195.073, Florida  
 1808 Statutes, is amended to read:

1809 195.073 Classification of property.—All items required by  
 1810 law to be on the assessment rolls must receive a classification  
 1811 based upon the use of the property. The department shall  
 1812 promulgate uniform definitions for all classifications. The  
 1813 department may designate other subclassifications of property.  
 1814 No assessment roll may be approved by the department which does  
 1815 not show proper classifications.

1816 (4)~~(a)~~ Rules adopted pursuant to this section shall provide  
 1817 for the separate identification of property as prior existing  
 1818 property of an expanded or rebuilt business, as expansion-  
 1819 related property of an expanded or rebuilt business, and as  
 1820 property of a new business, in the event the business qualifies  
 1821 for an opportunity enterprise zone property tax credit pursuant  
 1822 to s. 220.182, in addition to classification according to use.

1823 ~~(b) This subsection expires on the date specified in s.~~  
 1824 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

1825 Section 32. Subsection (1) of section 195.099, Florida  
 1826 Statutes, is amended to read:

1827 195.099 Periodic review.—

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1828 (1)~~(a)~~ The department may review the assessments of new,  
 1829 rebuilt, and expanded business reported according to s.  
 1830 193.077(3), to ensure parity of level of assessment with other  
 1831 classifications of property.

1832 ~~(b) This subsection shall expire on the date specified in~~  
 1833 ~~s. 290.016 for the expiration of the Florida Enterprise Zone~~  
 1834 ~~Act.~~

1835 Section 33. Paragraph (b) of subsection (15) and subsection  
 1836 (18) of section 196.012, Florida Statutes, are amended to read:

1837 196.012 Definitions.—For the purpose of this chapter, the  
 1838 following terms are defined as follows, except where the context  
 1839 clearly indicates otherwise:

1840 (15) "Expansion of an existing business" means:

1841 (b) Any business or organization located in an area that  
 1842 was designated as an enterprise zone pursuant to chapter 290 as  
 1843 of December 30, 2015, an opportunity zone pursuant to chapter  
 1844 290 after July 1, 2019, or a brownfield area that increases  
 1845 operations on a site located within the same zone or area  
 1846 colocated with a commercial or industrial operation owned by the  
 1847 same business or organization under common control with the same  
 1848 business or organization.

1849 (18) "Opportunity Enterprise zone" means an area designated  
 1850 as an opportunity enterprise zone pursuant to chapter 290 s.  
 1851 ~~290.0065. This subsection expires on the date specified in s.~~  
 1852 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

1853 Section 34. Subsections (3) and (5) of section 196.1995,  
 1854 Florida Statutes, are amended to read:

1855 196.1995 Economic development ad valorem tax exemption.—

1856 (3) The board of county commissioners or the governing



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1857 authority of the municipality that calls a referendum within its  
1858 total jurisdiction to determine whether its respective  
1859 jurisdiction may grant economic development ad valorem tax  
1860 exemptions may vote to limit the effect of the referendum to  
1861 authority to grant economic development tax exemptions for new  
1862 businesses and expansions of existing businesses located in an  
1863 opportunity ~~enterprise~~ zone or a brownfield area, as defined in  
1864 s. 376.79(5). ~~If an area nominated to be an enterprise zone~~  
1865 ~~pursuant to s. 290.0055 has not yet been designated pursuant to~~  
1866 ~~s. 290.0065,~~ The board of county commissioners or the governing  
1867 authority of the municipality may call such referendum ~~prior to~~  
1868 ~~such designation; however, the authority~~ to grant economic  
1869 development ad valorem tax exemptions ~~does not apply until such~~  
1870 ~~area is designated pursuant to s. 290.0065.~~ The ballot question  
1871 in such referendum shall be in substantially the following form  
1872 and shall be used in lieu of the ballot question prescribed in  
1873 subsection (2):

1874 Shall the board of county commissioners of this county (or the  
1875 governing authority of this municipality, or both) be authorized  
1876 to grant, pursuant to s. 3, Art. VII of the State Constitution,  
1877 property tax exemptions for new businesses and expansions of  
1878 existing businesses that are located in an opportunity  
1879 ~~enterprise~~ zone or a brownfield area and that are expected to  
1880 create new, full-time jobs in the county (or municipality, or  
1881 both)?

1882       ...Yes-For authority to grant exemptions.

1883       ...No-Against authority to grant exemptions.

1884       (5) Upon a majority vote in favor of such authority, the  
1885 board of county commissioners or the governing authority of the

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1886 municipality, at its discretion, by ordinance may exempt from ad  
1887 valorem taxation up to 100 percent of the assessed value of all  
1888 improvements to real property made by or for the use of a new  
1889 business and of all tangible personal property of such new  
1890 business, or up to 100 percent of the assessed value of all  
1891 added improvements to real property made to facilitate the  
1892 expansion of an existing business and of the net increase in all  
1893 tangible personal property acquired to facilitate such expansion  
1894 of an existing business. To qualify for this exemption, the  
1895 improvements to real property must be made or the tangible  
1896 personal property must be added or increased after approval by  
1897 motion or resolution of the local governing body, subject to  
1898 ordinance adoption or on or after the day the ordinance is  
1899 adopted. However, if the authority to grant exemptions is  
1900 approved in a referendum in which the ballot question contained  
1901 in subsection (3) appears on the ballot, the authority of the  
1902 board of county commissioners or the governing authority of the  
1903 municipality to grant exemptions is limited solely to new  
1904 businesses and expansions of existing businesses that are  
1905 located in an area which was designated as an enterprise zone  
1906 pursuant to chapter 290 as of December 30, 2015, in an  
1907 opportunity zone as defined in chapter 290 as of July 1, 2019,  
1908 or in a brownfield area. New businesses and expansions of  
1909 existing businesses located in an area that was designated as an  
1910 enterprise zone pursuant to chapter 290 as of December 30, 2015,  
1911 or is in an opportunity zone as defined in chapter 290 as of  
1912 July 1, 2019, but is not in a brownfield area, may qualify for  
1913 the ad valorem tax exemption only if approved by motion or  
1914 resolution of the local governing body, subject to ordinance

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1915 adoption, or by ordinance, enacted before December 31, 2015.  
 1916 Property acquired to replace existing property shall not be  
 1917 considered to facilitate a business expansion. All data center  
 1918 equipment for a data center shall be exempt from ad valorem  
 1919 taxation for the term of the approved exemption. The exemption  
 1920 applies only to taxes levied by the respective unit of  
 1921 government granting the exemption. The exemption does not apply,  
 1922 however, to taxes levied for the payment of bonds or to taxes  
 1923 authorized by a vote of the electors pursuant to s. 9(b) or s.  
 1924 12, Art. VII of the State Constitution. Any such exemption shall  
 1925 remain in effect for up to 10 years with respect to any  
 1926 particular facility, or up to 20 years for a data center,  
 1927 regardless of any change in the authority of the county or  
 1928 municipality to grant such exemptions or the expiration of the  
 1929 Enterprise Zone Act pursuant to chapter 290, Florida Statutes  
 1930 2018. The exemption shall not be prolonged or extended by  
 1931 granting exemptions from additional taxes or by virtue of any  
 1932 reorganization or sale of the business receiving the exemption.

1933 Section 35. Subsection (4) of section 205.022, Florida  
 1934 Statutes, is amended to read:

1935 205.022 Definitions.—When used in this chapter, the  
 1936 following terms and phrases shall have the meanings ascribed to  
 1937 them in this section, except when the context clearly indicates  
 1938 a different meaning:

1939 (4) "Opportunity Enterprise zone" means an area designated  
 1940 as an opportunity enterprise zone pursuant to chapter 290 s.  
 1941 290.0065. ~~This subsection expires on the date specified in s.~~  
 1942 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

1943 Section 36. Section 205.054, Florida Statutes, is amended

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1944 to read:

1945 205.054 Business tax; partial exemption for engaging in  
1946 business or occupation in opportunity ~~enterprise~~ zone.—

1947 (1) Notwithstanding the provisions of s. 205.033(1)(a) or  
1948 s. 205.043(1)(a), the governing body of a county or municipality  
1949 may authorize by appropriate resolution or ordinance, adopted  
1950 pursuant to the procedure established in s. 205.032 or s.  
1951 205.042, the exemption of 50 percent of the business tax levied  
1952 for the privilege of engaging in or managing any business,  
1953 profession, or occupation in the respective jurisdiction of the  
1954 county or municipality when such privilege is exercised at a  
1955 permanent business location or branch office located in an  
1956 opportunity ~~enterprise~~ zone.

1957 (2) Such exemption applies to each classification for which  
1958 a business tax receipt is required in the jurisdiction.  
1959 Classifications shall be the same in an opportunity ~~enterprise~~  
1960 zone as elsewhere in the jurisdiction. Each county or municipal  
1961 business tax receipt issued with the exemption authorized in  
1962 this section shall be in the same general form as the other  
1963 county or municipal business tax receipts and shall expire at  
1964 the same time as those other receipts expire as fixed by law.  
1965 Any receipt issued with the exemption authorized in this section  
1966 is nontransferable. The exemption authorized in this section  
1967 does not apply to any penalty authorized in s. 205.053.

1968 (3) Each tax collecting authority of a county or  
1969 municipality which provides the exemption authorized in this  
1970 section shall issue to each person who may be entitled to the  
1971 exemption a receipt pursuant to the provisions contained in this  
1972 section. Before a receipt with such exemption is issued to an

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1973 applicant, the tax collecting authority must, in each case, be  
1974 provided proof that the applicant is entitled to such exemption.  
1975 Such proof shall be made by means of a statement filed under  
1976 oath with the tax collecting authority, which statement  
1977 indicates that the permanent business location or branch office  
1978 of the applicant is located in an opportunity ~~enterprise~~ zone of  
1979 a jurisdiction which has authorized the exemption permitted in  
1980 this section.

1981 (4) Any receipt obtained with the exemption authorized in  
1982 this subsection by the commission of fraud upon the issuing  
1983 authority is void. Any person who has fraudulently obtained such  
1984 exemption and thereafter engages, under color of the receipt, in  
1985 any business, profession, or occupation requiring the business  
1986 tax receipt is subject to prosecution for engaging in a  
1987 business, profession, or occupation without having the required  
1988 receipt under the laws of the state.

1989 ~~(5) If an area nominated as an enterprise zone pursuant to~~  
1990 ~~s. 290.0055 has not yet been designated pursuant to s. 290.0065,~~  
1991 The governing body of a county or municipality may enact an ~~the~~  
1992 appropriate ordinance or resolution authorizing the exemption  
1993 permitted in this section; ~~however, such ordinance or resolution~~  
1994 ~~will not be effective until such area is designated pursuant to~~  
1995 ~~s. 290.0065.~~

1996 ~~(6) This section expires on the date specified in s.~~  
1997 ~~290.016 for the expiration of the Florida Enterprise Zone Act;~~  
1998 ~~and a receipt may not be issued with the exemption authorized in~~  
1999 ~~this section for any period beginning on or after that date.~~

2000 Section 37. Subsection (6) of section 212.02, Florida  
2001 Statutes, is amended to read:

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2002 212.02 Definitions.—The following terms and phrases when  
2003 used in this chapter have the meanings ascribed to them in this  
2004 section, except where the context clearly indicates a different  
2005 meaning:

2006 (6) "Opportunity Enterprise zone" means an area of the  
2007 state as set forth in chapter 290 ~~designated pursuant to s.~~  
2008 ~~290.0065. This subsection expires on the date specified in s.~~  
2009 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

2010 Section 38. Subsections (6) and (7) of section 220.02,  
2011 Florida Statutes, are amended to read:

2012 220.02 Legislative intent.—

2013 (6) (a) It is the intent of the Legislature that the  
2014 opportunity enterprise zone jobs credit provided by s. 220.181  
2015 be applicable only to those businesses located in an opportunity  
2016 enterprise zone. It is further the intent of the Legislature to  
2017 provide an incentive for the increased provision of employment  
2018 opportunities leading to the improvement of the quality of life  
2019 of those employed and the positive expansion of the economy of  
2020 the state as well as the economy of present opportunity  
2021 enterprise zones.

2022 (b) Any person charged with any criminal offense arising  
2023 from a civil disorder associated with an emergency, as defined  
2024 in s. 220.03(1)(i), and found guilty, whether or not  
2025 adjudication of guilt or imposition of sentence is suspended,  
2026 deferred, or withheld, is not eligible to make application for,  
2027 receive, or in any other manner enjoy the benefits or any form  
2028 of assistance available under chapter 80-247, Laws of Florida.

2029 ~~(c) This subsection expires on the date specified in s.~~  
2030 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

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2031 (7) (a) It is the intent of the Legislature that the  
 2032 opportunity ~~enterprise~~ zone property tax credit provided by s.  
 2033 220.182 be applicable only to those new or expanded businesses  
 2034 located in opportunity ~~enterprise~~ zones which make a positive  
 2035 expansionary contribution to the economy of this state and to  
 2036 the economy of their local communities in terms of new jobs for  
 2037 residents of opportunity ~~enterprise~~ zones and improvements to  
 2038 real and personal property located in opportunity ~~enterprise~~  
 2039 zones.

2040 (b) Any person charged with any criminal offense arising  
 2041 from a civil disorder associated with an emergency, as defined  
 2042 in s. 220.03(1)(i), and found guilty, whether or not  
 2043 adjudication of guilt or imposition of sentence is suspended,  
 2044 deferred, or withheld, is not eligible to make application for,  
 2045 receive, or in any other manner enjoy the benefits or any form  
 2046 of assistance available under chapter 80-248, Laws of Florida.

2047 ~~(c) This subsection expires on the date specified in s.~~  
 2048 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

2049 Section 39. Paragraphs (a), (c), (i), (j), (k), (o), (p),  
 2050 (q), (t), (u), and (ee) of subsection (1) of section 220.03,  
 2051 Florida Statutes, are amended to read:

2052 220.03 Definitions.—

2053 (1) SPECIFIC TERMS.—When used in this code, and when not  
 2054 otherwise distinctly expressed or manifestly incompatible with  
 2055 the intent thereof, the following terms shall have the following  
 2056 meanings:

2057 (a) "Ad valorem taxes paid" means 96 percent of property  
 2058 taxes levied for operating purposes and does not include  
 2059 interest, penalties, or discounts foregone. In addition, the

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2060 term "ad valorem taxes paid," for purposes of the credit in s.  
2061 220.182, means the ad valorem tax paid on new or additional real  
2062 or personal property acquired to establish a new business or  
2063 facilitate a business expansion, including pollution and waste  
2064 control facilities, or any part thereof, and including one or  
2065 more buildings or other structures, machinery, fixtures, and  
2066 equipment. ~~This paragraph expires on the date specified in s.~~  
2067 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

2068 (c) "Business" or "business firm" means any business entity  
2069 authorized to do business in this state as defined in paragraph  
2070 (e), and any bank or savings and loan association as defined in  
2071 s. 220.62, subject to the tax imposed by the provisions of this  
2072 chapter. ~~This paragraph expires on the date specified in s.~~  
2073 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

2074 (i) "Emergency," as used in s. 220.02 and in paragraph (u)  
2075 of this subsection, means occurrence of widespread or severe  
2076 damage, injury, or loss of life or property proclaimed pursuant  
2077 to s. 14.022 or declared pursuant to s. 252.36. ~~This paragraph~~  
2078 ~~expires on the date specified in s. 290.016 for the expiration~~  
2079 ~~of the Florida Enterprise Zone Act.~~

2080 (j) "Opportunity Enterprise zone" means an area in the  
2081 state as set forth in chapter 290 designated pursuant to s.  
2082 ~~290.0065. This paragraph expires on the date specified in s.~~  
2083 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

2084 (k) "Expansion of an existing business," for the purposes  
2085 of the opportunity enterprise zone property tax credit, means  
2086 any business entity authorized to do business in this state as  
2087 defined in paragraph (e), and any bank or savings and loan  
2088 association as defined in s. 220.62, subject to the tax imposed



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2089 by the provisions of this chapter, located in an opportunity  
2090 ~~enterprise~~ zone, which expands by or through additions to real  
2091 and personal property and which establishes five or more new  
2092 jobs to employ five or more additional full-time employees at  
2093 such location. ~~This paragraph expires on the date specified in~~  
2094 ~~s. 290.016 for the expiration of the Florida Enterprise Zone~~  
2095 ~~Act.~~

2096 (o) "Local government" means any county or incorporated  
2097 municipality in the state. ~~This paragraph expires on the date~~  
2098 ~~specified in s. 290.016 for the expiration of the Florida~~  
2099 ~~Enterprise Zone Act.~~

2100 (p) "New business," for the purposes of the opportunity  
2101 ~~enterprise~~ zone property tax credit, means any business entity  
2102 authorized to do business in this state as defined in paragraph  
2103 (e), or any bank or savings and loan association as defined in  
2104 s. 220.62, subject to the tax imposed by the provisions of this  
2105 chapter, first beginning operations on a site located in an  
2106 opportunity ~~enterprise~~ zone and clearly separate from any other  
2107 commercial or industrial operations owned by the same entity,  
2108 bank, or savings and loan association and which establishes five  
2109 or more new jobs to employ five or more additional full-time  
2110 employees at such location. ~~This paragraph expires on the date~~  
2111 ~~specified in s. 290.016 for the expiration of the Florida~~  
2112 ~~Enterprise Zone Act.~~

2113 (q) "New employee," for the purposes of the enterprise zone  
2114 jobs credit, means a person residing in an opportunity  
2115 ~~enterprise~~ zone or a participant in the welfare transition  
2116 program who is employed at a business located in an enterprise  
2117 zone who begins employment in the operations of the business

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2118 after July 1, 2019 ~~July 1, 1995~~, and who has not been previously  
2119 employed full time within the preceding 12 months by the  
2120 business or a successor business claiming the credit pursuant to  
2121 s. 220.181. A person shall be deemed to be employed by such a  
2122 business if the person performs duties in connection with the  
2123 operations of the business on a full-time basis, provided she or  
2124 he is performing such duties for an average of at least 36 hours  
2125 per week each month. The person must be performing such duties  
2126 at a business site located in an opportunity ~~enterprise~~ zone.  
2127 ~~This paragraph expires on the date specified in s. 290.016 for~~  
2128 ~~the expiration of the Florida Enterprise Zone Act.~~

2129 (t) "Project" means any activity undertaken by an eligible  
2130 sponsor, as defined in s. 220.183(2)(c), which is designed to  
2131 construct, improve, or substantially rehabilitate housing that  
2132 is affordable to low-income or very-low-income households as  
2133 defined in s. 420.9071(19) and (28); designed to provide housing  
2134 opportunities for persons with special needs as defined in s.  
2135 420.0004; designed to provide commercial, industrial, or public  
2136 resources and facilities; or designed to improve entrepreneurial  
2137 and job-development opportunities for low-income persons. A  
2138 project may be the investment necessary to increase access to  
2139 high-speed broadband capability in a rural community that had an  
2140 enterprise zone designated pursuant to chapter 290 as of May 1,  
2141 2015, or is an opportunity zone as set forth in chapter 290,  
2142 including projects that result in improvements to communications  
2143 assets that are owned by a business. A project may include the  
2144 provision of museum educational programs and materials that are  
2145 directly related to any project approved between January 1,  
2146 1996, and December 31, 1999, and located in an area that was in

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2147 an enterprise zone designated ~~pursuant to s. 290.0065~~ as of May  
2148 1, 2015, or is an opportunity zone as set forth in chapter 290.  
2149 This paragraph does not preclude projects that propose to  
2150 construct or rehabilitate low-income or very-low-income housing  
2151 on scattered sites or housing opportunities for persons with  
2152 special needs as defined in s. 420.0004. With respect to  
2153 housing, contributions may be used to pay the following eligible  
2154 project-related activities:

- 2155 1. Project development, impact, and management fees for  
2156 special needs, low-income, or very-low-income housing projects;
- 2157 2. Down payment and closing costs for eligible persons, as  
2158 defined in s. 420.9071(19) and (28);
- 2159 3. Administrative costs, including housing counseling and  
2160 marketing fees, not to exceed 10 percent of the community  
2161 contribution, directly related to special needs, low-income, or  
2162 very-low-income projects; and
- 2163 4. Removal of liens recorded against residential property  
2164 by municipal, county, or special-district local governments when  
2165 satisfaction of the lien is a necessary precedent to the  
2166 transfer of the property to an eligible person, as defined in s.  
2167 420.9071(19) and (28), for the purpose of promoting home  
2168 ownership. Contributions for lien removal must be received from  
2169 a nonrelated third party.

2170 (u) "Rebuilding of an existing business" means replacement  
2171 or restoration of real or tangible property destroyed or damaged  
2172 in an emergency, as defined in paragraph (i), after July 1,  
2173 1995, in an enterprise zone or after July 1, 2019, in an  
2174 opportunity zone, by a business entity authorized to do business  
2175 in this state as defined in paragraph (e), or a bank or savings

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2176 and loan association as defined in s. 220.62, subject to the tax  
2177 imposed by the provisions of this chapter, located in the  
2178 enterprise zone. ~~This paragraph expires on the date specified in~~  
2179 ~~s. 290.016 for the expiration of the Florida Enterprise Zone~~  
2180 ~~Act.~~

2181 (ee) "New job has been created" means that, on the date of  
2182 approval application, the total number of full-time jobs is  
2183 greater than the total was 12 months prior to that date, as  
2184 demonstrated to the department by a business located in the  
2185 opportunity enterprise zone.

2186 Section 40. Paragraph (a) of subsection (1) of section  
2187 220.13, Florida Statutes, is amended to read:

2188 220.13 "Adjusted federal income" defined.—

2189 (1) The term "adjusted federal income" means an amount  
2190 equal to the taxpayer's taxable income as defined in subsection  
2191 (2), or such taxable income of more than one taxpayer as  
2192 provided in s. 220.131, for the taxable year, adjusted as  
2193 follows:

2194 (a) *Additions*.—There shall be added to such taxable income:

2195 1.a. The amount of any tax upon or measured by income,  
2196 excluding taxes based on gross receipts or revenues, paid or  
2197 accrued as a liability to the District of Columbia or any state  
2198 of the United States which is deductible from gross income in  
2199 the computation of taxable income for the taxable year.

2200 b. Notwithstanding sub-subparagraph a., if a credit taken  
2201 under s. 220.1875 is added to taxable income in a previous  
2202 taxable year under subparagraph 11. and is taken as a deduction  
2203 for federal tax purposes in the current taxable year, the amount  
2204 of the deduction allowed shall not be added to taxable income in

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2205 the current year. The exception in this sub-subparagraph is  
2206 intended to ensure that the credit under s. 220.1875 is added in  
2207 the applicable taxable year and does not result in a duplicate  
2208 addition in a subsequent year.

2209 2. The amount of interest which is excluded from taxable  
2210 income under s. 103(a) of the Internal Revenue Code or any other  
2211 federal law, less the associated expenses disallowed in the  
2212 computation of taxable income under s. 265 of the Internal  
2213 Revenue Code or any other law, excluding 60 percent of any  
2214 amounts included in alternative minimum taxable income, as  
2215 defined in s. 55(b)(2) of the Internal Revenue Code, if the  
2216 taxpayer pays tax under s. 220.11(3).

2217 3. In the case of a regulated investment company or real  
2218 estate investment trust, an amount equal to the excess of the  
2219 net long-term capital gain for the taxable year over the amount  
2220 of the capital gain dividends attributable to the taxable year.

2221 4. That portion of the wages or salaries paid or incurred  
2222 for the taxable year which is equal to the amount of the credit  
2223 allowable for the taxable year under s. 220.181. ~~This~~  
2224 ~~subparagraph shall expire on the date specified in s. 290.016~~  
2225 ~~for the expiration of the Florida Enterprise Zone Act.~~

2226 5. That portion of the ad valorem school taxes paid or  
2227 incurred for the taxable year which is equal to the amount of  
2228 the credit allowable for the taxable year under s. 220.182. ~~This~~  
2229 ~~subparagraph shall expire on the date specified in s. 290.016~~  
2230 ~~for the expiration of the Florida Enterprise Zone Act.~~

2231 6. The amount taken as a credit under s. 220.195 which is  
2232 deductible from gross income in the computation of taxable  
2233 income for the taxable year.

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2234 7. That portion of assessments to fund a guaranty  
2235 association incurred for the taxable year which is equal to the  
2236 amount of the credit allowable for the taxable year.

2237 8. In the case of a nonprofit corporation which holds a  
2238 pari-mutuel permit and which is exempt from federal income tax  
2239 as a farmers' cooperative, an amount equal to the excess of the  
2240 gross income attributable to the pari-mutuel operations over the  
2241 attributable expenses for the taxable year.

2242 9. The amount taken as a credit for the taxable year under  
2243 s. 220.1895.

2244 10. Up to nine percent of the eligible basis of any  
2245 designated project which is equal to the credit allowable for  
2246 the taxable year under s. 220.185.

2247 11. The amount taken as a credit for the taxable year under  
2248 s. 220.1875. The addition in this subparagraph is intended to  
2249 ensure that the same amount is not allowed for the tax purposes  
2250 of this state as both a deduction from income and a credit  
2251 against the tax. This addition is not intended to result in  
2252 adding the same expense back to income more than once.

2253 12. The amount taken as a credit for the taxable year under  
2254 s. 220.192.

2255 13. The amount taken as a credit for the taxable year under  
2256 s. 220.193.

2257 14. Any portion of a qualified investment, as defined in s.  
2258 288.9913, which is claimed as a deduction by the taxpayer and  
2259 taken as a credit against income tax pursuant to s. 288.9916.

2260 15. The costs to acquire a tax credit pursuant to s.  
2261 288.1254(5) that are deducted from or otherwise reduce federal  
2262 taxable income for the taxable year.

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2263 16. The amount taken as a credit for the taxable year  
2264 pursuant to s. 220.194.

2265 17. The amount taken as a credit for the taxable year under  
2266 s. 220.196. The addition in this subparagraph is intended to  
2267 ensure that the same amount is not allowed for the tax purposes  
2268 of this state as both a deduction from income and a credit  
2269 against the tax. The addition is not intended to result in  
2270 adding the same expense back to income more than once.

2271 Section 41. Paragraph (a) of subsection (1) of section  
2272 288.076, Florida Statutes, is amended to read:

2273 288.076 Return on investment reporting for economic  
2274 development programs.—

2275 (1) As used in this section, the term:

2276 (a) "Jobs" has the same meaning as provided in s.  
2277 288.106(2) ~~288.106(2)(i)~~.

2278 Section 42. Present paragraphs (g) through (l) of  
2279 subsection (2) of section 288.106, Florida Statutes, are  
2280 redesignated as paragraphs (f) through (k), respectively,  
2281 present paragraph (f) is amended, and a new paragraph (l) is  
2282 added to that subsection, to read:

2283 288.106 Tax refund program for qualified target industry  
2284 businesses.—

2285 (2) DEFINITIONS.—As used in this section:

2286 ~~(f) "Enterprise zone" means an area designated as an~~  
2287 ~~enterprise zone pursuant to s. 290.0065.~~

2288 (l) "Opportunity zone" means an area as set forth in  
2289 chapter 290.

2290 Section 43. Subsection (7) of section 288.907, Florida  
2291 Statutes, is amended to read:

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2292           288.907 Annual incentives report.—By December 30 of each  
 2293 year, Enterprise Florida, Inc., in conjunction with the  
 2294 department, shall provide the Governor, the President of the  
 2295 Senate, and the Speaker of the House of Representatives a  
 2296 detailed incentives report quantifying the economic benefits for  
 2297 all of the economic development incentive programs marketed by  
 2298 Enterprise Florida, Inc. The annual incentives report must  
 2299 include:

2300           (7) The amount of tax refunds, tax credits, or other  
 2301 payments made to projects locating or expanding in state  
 2302 opportunity enterprise zones, rural communities, brownfield  
 2303 areas, or distressed urban communities. The report must include  
 2304 a separate analysis of the impact of such tax refunds on state  
 2305 opportunity enterprise zones ~~designated under s. 290.0065~~, rural  
 2306 communities, brownfield areas, and distressed urban communities.

2307           Section 44. Paragraph (e) of subsection (2), subsection  
 2308 (4), and paragraph (1) of subsection (5) of section 288.1089,  
 2309 Florida Statutes, are amended to read:

2310           288.1089 Innovation Incentive Program.—

2311           (2) As used in this section, the term:

2312           (e) "Opportunity Enterprise zone" means an area designated  
 2313 as an opportunity enterprise zone pursuant to chapter 290 s.  
 2314 ~~290.0065~~.

2315           (4) To qualify for review by the department, the applicant  
 2316 must, at a minimum, establish the following to the satisfaction  
 2317 of the department:

2318           (a) The jobs created by the project must pay an estimated  
 2319 annual average wage equaling at least 130 percent of the average  
 2320 private sector wage. The department may waive this average wage



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2321 requirement at the request of Enterprise Florida, Inc., for a  
2322 project located in a rural area, a brownfield area, or an  
2323 opportunity ~~enterprise~~ zone, when the merits of the individual  
2324 project or the specific circumstances in the community in  
2325 relationship to the project warrant such action. A  
2326 recommendation for waiver by Enterprise Florida, Inc., must  
2327 include a specific justification for the waiver and be  
2328 transmitted to the department in writing. If the department  
2329 elects to waive the wage requirement, the waiver must be stated  
2330 in writing and the reasons for granting the waiver must be  
2331 explained.

2332 (b) A research and development project must:

2333 1. Serve as a catalyst for an emerging or evolving  
2334 technology cluster.

2335 2. Demonstrate a plan for significant higher education  
2336 collaboration.

2337 3. Provide the state, at a minimum, a cumulative break-even  
2338 economic benefit within a 20-year period.

2339 4. Be provided with a one-to-one match from the local  
2340 community. The match requirement may be reduced or waived in  
2341 rural areas of opportunity or reduced in rural areas, brownfield  
2342 areas, and opportunity ~~enterprise~~ zones.

2343 (c) An innovation business project in this state, other  
2344 than a research and development project, must:

2345 1.a. Result in the creation of at least 1,000 direct, new  
2346 jobs at the business; or

2347 b. Result in the creation of at least 500 direct, new jobs  
2348 if the project is located in a rural area, a brownfield area, or  
2349 an opportunity ~~enterprise~~ zone.

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- 2350           2. Have an activity or product that is within an industry  
2351 that is designated as a target industry business under s.  
2352 288.106 or a designated sector under s. 288.108.
- 2353           3.a. Have a cumulative investment of at least \$500 million  
2354 within a 5-year period; or
- 2355           b. Have a cumulative investment that exceeds \$250 million  
2356 within a 10-year period if the project is located in a rural  
2357 area, brownfield area, or an opportunity ~~enterprise~~ zone.
- 2358           4. Be provided with a one-to-one match from the local  
2359 community. The match requirement may be reduced or waived in  
2360 rural areas of opportunity or reduced in rural areas, brownfield  
2361 areas, and opportunity ~~enterprise~~ zones.
- 2362           (d) For an alternative and renewable energy project in this  
2363 state, the project must:
- 2364           1. Demonstrate a plan for significant collaboration with an  
2365 institution of higher education;
- 2366           2. Provide the state, at a minimum, a cumulative break-even  
2367 economic benefit within a 20-year period;
- 2368           3. Include matching funds provided by the applicant or  
2369 other available sources. The match requirement may be reduced or  
2370 waived in rural areas of opportunity or reduced in rural areas,  
2371 brownfield areas, and opportunity ~~enterprise~~ zones;
- 2372           4. Be located in this state; and
- 2373           5. Provide at least 35 direct, new jobs that pay an  
2374 estimated annual average wage that equals at least 130 percent  
2375 of the average private sector wage.
- 2376           (5) The department shall review proposals pursuant to s.  
2377 288.061 for all three categories of innovation incentive awards.  
2378 Before making a recommendation to the executive director, the

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2379 department shall solicit comments and recommendations from the  
2380 Department of Agriculture and Consumer Services. For each  
2381 project, the evaluation and recommendation to the department  
2382 must include, but need not be limited to:

2383 (1) Additional evaluative criteria for a research and  
2384 development facility project, including:

2385 1. A description of the extent to which the project has the  
2386 potential to serve as catalyst for an emerging or evolving  
2387 cluster.

2388 2. A description of the extent to which the project has or  
2389 could have a long-term collaborative research and development  
2390 relationship with one or more universities or community colleges  
2391 in this state.

2392 3. A description of the existing or projected impact of the  
2393 project on established clusters or targeted industry sectors.

2394 4. A description of the project's contribution to the  
2395 diversity and resiliency of the innovation economy of this  
2396 state.

2397 5. A description of the project's impact on special needs  
2398 communities, including, but not limited to, rural areas,  
2399 distressed urban areas, and opportunity ~~enterprise~~ zones.

2400 Section 45. Paragraph (c) of subsection (5) of section  
2401 288.1175, Florida Statutes, is amended to read:

2402 288.1175 Agriculture education and promotion facility.—

2403 (5) The Department of Agriculture and Consumer Services  
2404 shall competitively evaluate applications for funding of an  
2405 agriculture education and promotion facility. If the number of  
2406 applicants exceeds three, the Department of Agriculture and  
2407 Consumer Services shall rank the applications based upon

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2408 criteria developed by the Department of Agriculture and Consumer  
2409 Services, with priority given in descending order to the  
2410 following items:

2411 (c) The location of the facility in a brownfield site as  
2412 defined in s. 376.79(4), a rural enterprise zone as defined in  
2413 s. 290.004, Florida Statutes 2018, an opportunity zone as  
2414 defined in chapter 290, an agriculturally depressed area as  
2415 defined in s. 570.74, or a county that has lost its agricultural  
2416 land to environmental restoration projects.

2417 Section 46. Section 290.00710, Florida Statutes, is amended  
2418 to read:

2419 290.00710 Enterprise zone designation for the City of  
2420 Lakeland.—The City of Lakeland may apply to the department for  
2421 designation of one enterprise zone for an area within the City  
2422 of Lakeland, which zone shall encompass an area up to 10 square  
2423 miles. Notwithstanding former s. 290.0065, limiting the total  
2424 number of enterprise zones designated and the number of  
2425 enterprise zones within a population category, the department  
2426 may designate one enterprise zone under this section. The  
2427 department shall establish the initial effective date of the  
2428 enterprise zone designated pursuant to this section.

2429 Section 47. Section 290.0072, Florida Statutes, is amended  
2430 to read:

2431 290.0072 Enterprise zone designation for the City of Winter  
2432 Haven.—The City of Winter Haven may apply to the department for  
2433 designation of one enterprise zone for an area within the City  
2434 of Winter Haven, which zone shall encompass an area up to 5  
2435 square miles. Notwithstanding former s. 290.0065 limiting the  
2436 total number of enterprise zones designated and the number of

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2437 enterprise zones within a population category, the department  
2438 may designate one enterprise zone under this section. The  
2439 department shall establish the initial effective date of the  
2440 enterprise zone designated pursuant to this section.

2441 Section 48. Section 290.00725, Florida Statutes, is amended  
2442 to read:

2443 290.00725 Enterprise zone designation for the City of  
2444 Ocala.—The City of Ocala may apply to the department for  
2445 designation of one enterprise zone for an area within the  
2446 western portion of the city, which zone shall encompass an area  
2447 up to 5 square miles. Notwithstanding former s. 290.0065  
2448 limiting the total number of enterprise zones designated and the  
2449 number of enterprise zones within a population category, the  
2450 department may designate one enterprise zone under this section.  
2451 The department shall establish the initial effective date of the  
2452 enterprise zone designated under this section.

2453 Section 49. Section 290.00726, Florida Statutes, is amended  
2454 to read:

2455 290.00726 Enterprise zone designation for Martin County.—  
2456 Martin County may apply to the department for designation of one  
2457 enterprise zone for an area within Martin County, which zone  
2458 shall encompass an area of up to 10 square miles consisting of  
2459 land within the primary urban services boundary and focusing on  
2460 Indiantown, but excluding property owned by Florida Power and  
2461 Light to the west, two areas to the north designated as estate  
2462 residential, and the county-owned Timer Powers Recreational  
2463 Area. Within the designated enterprise zone, Martin County shall  
2464 exempt residential condominiums from benefiting from state  
2465 enterprise zone incentives, unless prohibited by law.

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2466 Notwithstanding former s. 290.0065 limiting the total number of  
2467 enterprise zones designated and the number of enterprise zones  
2468 within a population category, the department may designate one  
2469 enterprise zone under this section. The department shall  
2470 establish the initial effective date of the enterprise zone  
2471 designated under this section.

2472 Section 50. Section 290.00727, Florida Statutes, is amended  
2473 to read:

2474 290.00727 Enterprise zone designation for the City of Palm  
2475 Bay.—The City of Palm Bay may apply to the department for  
2476 designation of one enterprise zone for an area within the  
2477 northeast portion of the city, which zone shall encompass an  
2478 area of up to 5 square miles. Notwithstanding former s. 290.0065  
2479 limiting the total number of enterprise zones designated and the  
2480 number of enterprise zones within a population category, the  
2481 department may designate one enterprise zone under this section.  
2482 The department shall establish the initial effective date of the  
2483 enterprise zone designated under this section.

2484 Section 51. Section 290.00728, Florida Statutes, is amended  
2485 to read:

2486 290.00728 Enterprise zone designation for Lake County.—Lake  
2487 County may apply to the department for designation of one  
2488 enterprise zone, which zone shall encompass an area of up to 10  
2489 square miles within Lake County. Notwithstanding former s.  
2490 290.0065 limiting the total number of enterprise zones  
2491 designated and the number of enterprise zones within a  
2492 population category, the department may designate one enterprise  
2493 zone under this section. The department shall establish the  
2494 initial effective date of the enterprise zone designated under

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2495 this section.

2496 Section 52. Section 290.00729, Florida Statutes, is amended  
2497 to read:

2498 290.00729 Enterprise zone designation for Charlotte  
2499 County.—Charlotte County may apply to the Department of Economic  
2500 Opportunity for designation of one enterprise zone encompassing  
2501 an area not to exceed 20 square miles within Charlotte County.  
2502 Notwithstanding former s. 290.0065 limiting the total number of  
2503 enterprise zones designated and the number of enterprise zones  
2504 within a population category, the department may designate one  
2505 enterprise zone under this section. The department shall  
2506 establish the initial effective date of the enterprise zone  
2507 designated under this section.

2508 Section 53. Section 290.0073, Florida Statutes, is amended  
2509 to read:

2510 290.0073 Enterprise zone designation for Indian River  
2511 County, the City of Vero Beach, and the City of Sebastian.—  
2512 Indian River County, the City of Vero Beach, and the City of  
2513 Sebastian may jointly apply to the department for designation of  
2514 one enterprise zone encompassing an area not to exceed 10 square  
2515 miles. Notwithstanding former ~~the provisions of~~ s. 290.0065  
2516 limiting the total number of enterprise zones designated and the  
2517 number of enterprise zones within a population category, the  
2518 department may designate one enterprise zone under this section.  
2519 The department shall establish the initial effective date of the  
2520 enterprise zone designated pursuant to this section.

2521 Section 54. Section 290.00731, Florida Statutes, is amended  
2522 to read:

2523 290.00731 Enterprise zone designation for Citrus County.—

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2524 Citrus County may apply to the department for designation of one  
2525 enterprise zone for an area within Citrus County.

2526 Notwithstanding former s. 290.0065 limiting the total number of  
2527 enterprise zones designated and the number of enterprise zones  
2528 within a population category, the department may designate one  
2529 enterprise zone under this section. The department shall  
2530 establish the initial effective date of the enterprise zone  
2531 designated under this section.

2532 Section 55. Section 290.0074, Florida Statutes, is amended  
2533 to read:

2534 290.0074 Enterprise zone designation for Sumter County.—  
2535 Sumter County may apply to the department for designation of one  
2536 enterprise zone encompassing an area not to exceed 10 square  
2537 miles. Notwithstanding former ~~the provisions of~~ s. 290.0065  
2538 limiting the total number of enterprise zones designated and the  
2539 number of enterprise zones within a population category, the  
2540 department may designate one enterprise zone under this section.  
2541 The department shall establish the initial effective date of the  
2542 enterprise zone designated pursuant to this section.

2543 Section 56. Section 290.0077, Florida Statutes, is amended  
2544 to read:

2545 290.0077 Enterprise zone designation for Orange County and  
2546 the municipality of Apopka.—Orange County and the municipality  
2547 of Apopka may jointly apply to the department for designation of  
2548 one enterprise zone. Notwithstanding former ~~the provisions of~~ s.  
2549 290.0065 limiting the total number of enterprise zones  
2550 designated and the number of enterprise zones within a  
2551 population category, the department may designate one enterprise  
2552 zone under this section. The department shall establish the



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2553 initial effective date of the enterprise zone designated  
2554 pursuant to this section.

2555 Section 57. Section 290.06561, Florida Statutes, is  
2556 repealed.

2557 Section 58. Subsection (2) of section 339.2821, Florida  
2558 Statutes, is amended to read:

2559 339.2821 Economic development transportation projects.—

2560 (2) The department, in consultation with the Department of  
2561 Economic Opportunity, shall review each transportation project  
2562 for approval and funding. In the review, the department must  
2563 consider:

2564 (a) The cost per job created or retained considering the  
2565 amount of transportation funds requested;

2566 (b) The average hourly rate of wages for jobs created;

2567 (c) The reliance on any program as an inducement for  
2568 determining the transportation project's location;

2569 (d) The amount of capital investment to be made by a  
2570 business;

2571 (e) The demonstrated local commitment;

2572 (f) The location of the transportation project in an  
2573 opportunity ~~enterprise~~ zone as set forth in chapter 290  
2574 ~~designated in s. 290.0055;~~

2575 (g) The location of the transportation project in a  
2576 spaceport territory as defined in s. 331.304;

2577 (h) The unemployment rate of the surrounding area; and

2578 (i) The poverty rate of the community.

2579

2580 The department may contact any agency it deems appropriate for  
2581 additional information regarding the approval of a

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2582 transportation project. A transportation project must be  
 2583 approved by the department to be eligible for funding.

2584 Section 59. Paragraph (b) of subsection (5) of section  
 2585 339.63, Florida Statutes, is amended to read:

2586 339.63 System facilities designated; additions and  
 2587 deletions.—

2588 (5)

2589 (b) A facility designated part of the Strategic Intermodal  
 2590 System pursuant to paragraph (a) that is within the jurisdiction  
 2591 of a local government that maintains a transportation  
 2592 concurrency system shall receive a waiver of transportation  
 2593 concurrency requirements applicable to Strategic Intermodal  
 2594 System facilities in order to accommodate any development at the  
 2595 facility which occurs pursuant to a building permit issued on or  
 2596 before December 31, 2017, but only if such facility is located:

2597 1. Within an area designated pursuant to s. 288.0656(7) as  
 2598 a rural area of opportunity;

2599 2. Within an opportunity ~~a rural enterprise~~ zone as defined  
 2600 in chapter 290 ~~s. 290.004(5)~~; or

2601 3. Within 15 miles of the boundary of a rural area of  
 2602 opportunity or an opportunity ~~a rural enterprise~~ zone.

2603 Section 60. Paragraph (d) of subsection (2) of section  
 2604 624.5105, Florida Statutes, is amended to read:

2605 624.5105 Community contribution tax credit; authorization;  
 2606 limitations; eligibility and application requirements;  
 2607 administration; definitions; expiration.—

2608 (2) ELIGIBILITY REQUIREMENTS.—

2609 (d) The project shall be located in an area that was  
 2610 designated as an enterprise zone pursuant to chapter 290 between

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2611 ~~as of~~ May 1, 2015, and July 1, 2015; an opportunity zone after  
2612 July 1, 2019; or a Front Porch Florida Community. Any project  
2613 designed to provide housing opportunities for persons with  
2614 special needs as defined in s. 420.0004 or to construct or  
2615 rehabilitate housing for low-income or very-low-income  
2616 households as defined in s. 420.9071(19) and (28) is exempt from  
2617 the area requirement of this paragraph.

2618 Section 61. Section 196.1996, Florida Statutes, is  
2619 reenacted to read:

2620 196.1996 Economic development ad valorem tax exemption;  
2621 effect of ch. 94-136.—Nothing contained in chapter 94-136, Laws  
2622 of Florida, shall be deemed to require any board of county  
2623 commissioners or a governing body of any municipality to reenact  
2624 any resolution or ordinance to authorize the board of county  
2625 commissioners or the governing body to grant economic  
2626 development ad valorem tax exemptions in an enterprise zone that  
2627 was in effect on December 31, 1994. Economic development ad  
2628 valorem tax exemptions may be granted pursuant to such  
2629 resolution or ordinance which was previously approved and a  
2630 referendum, beginning July 1, 1995.

2631 Section 62. Enterprise zone boundaries identified in s.  
2632 290.00710, s. 290.0072, s. 290.00725, s. 290.00726, s.  
2633 290.00727, s. 290.00728, s. 290.00729, s. 290.0073, s.  
2634 290.00731, s. 290.0074, or s. 290.0077, Florida Statutes, which  
2635 were in existence before December 31, 2015, are preserved for  
2636 the purpose of allowing local governments to administer local  
2637 incentive programs within these boundaries through December 31,  
2638 2020, except for eligible contiguous multi-phase projects in  
2639 which at least one certificate of use or occupancy has been

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2640 issued before December 31, 2020, and which project will then  
2641 vest the remaining project phases until completion, but no later  
2642 than December 31, 2025.

2643 Section 63. The Division of Law Revision is directed to  
2644 prepare a reviser's bill for the 2020 Regular Session to  
2645 substitute the term "opportunity zone" for "enterprise zone,"  
2646 substitute the term "opportunity zones" for "enterprise zones,"  
2647 and substitute the term "Florida Opportunity Zone Act" for  
2648 "Florida Enterprise Zone Act" wherever those terms appear in the  
2649 Florida Statutes, except where such terms appear in this act.

2650 Section 64. This act shall take effect July 1, 2019.