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1  
2 An act relating to economic development; establishing  
3 the Economic Development Programs Evaluation;  
4 requiring the Office of Economic and Demographic  
5 Research and the Office of Program Policy Analysis and  
6 Government Accountability to present the evaluation;  
7 requiring the offices to develop and submit a work  
8 plan for completing the evaluation by a certain date;  
9 requiring the offices to provide an analysis of  
10 certain economic development programs and specifying a  
11 schedule; requiring the Office of Economic and  
12 Demographic Research to make certain evaluations in  
13 its analysis; limiting the office's evaluation for the  
14 purposes of tax credits, tax refunds, sales tax  
15 exemptions, cash grants, and similar programs;  
16 requiring the office to use a certain model to  
17 evaluate each program; requiring the Office of Program  
18 Policy Analysis and Government Accountability to make  
19 certain evaluations in its analysis; providing the  
20 offices access to all data necessary to complete the  
21 evaluation; amending s. 20.60, F.S.; revising the date  
22 on which the Department of Economic Opportunity and  
23 Enterprise Florida, Inc., are required to report on  
24 the business climate and economic development in the  
25 state; specifying reports and information that must be  
26 included; amending s. 210.20, F.S.; requiring the  
27 Division of Alcoholic Beverages and Tobacco to certify  
28 the amount derived from the cigarette tax until a  
29 specified time; amending s. 212.08, F.S.; providing a

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30 tax exemption for a specific use of natural gas;  
31 revising the definitions of a "housing project" and  
32 "mixed-use project"; expanding the exemption for  
33 repairs to rotary wing aircraft; clarifying the  
34 application of certain amendments; amending s. 212.20,  
35 F.S.; requiring the Department of Revenue to  
36 distribute moneys to certified applicants for a  
37 facility used by a spring training franchise; amending  
38 s. 213.053, F.S.; authorizing the Department of  
39 Revenue to make certain information available to the  
40 director of the Office of Program Policy Analysis and  
41 Government Accountability and the coordinator of the  
42 Office of Economic and Demographic Research;  
43 authorizing the offices to share certain information;  
44 amending s. 220.182, F.S.; providing enterprise zone  
45 credits for each eligible location; amending s.  
46 220.194, F.S.; requiring the annual report for the  
47 Florida Space Business Incentives Act to be included  
48 in the annual incentives report; deleting certain  
49 reporting requirements; amending s. 288.005, F.S.;  
50 providing a definition; amending s. 288.012, F.S.;  
51 requiring each State of Florida international office  
52 to submit a report to Enterprise Florida, Inc., for  
53 inclusion in its annual report; deleting a reporting  
54 date; amending s. 288.061, F.S.; requiring the  
55 Department of Economic Opportunity to analyze each  
56 economic development incentive application;  
57 prohibiting the executive director from approving an  
58 economic development incentive application unless a

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59 specified written declaration is received; amending s.  
60 288.0656, F.S.; requiring the Rural Economic  
61 Development Initiative to submit a report to  
62 supplement the Department of Economic Opportunity's  
63 annual report; deleting certain reporting  
64 requirements; creating s. 288.076, F.S.; providing  
65 definitions; requiring the department to publish on a  
66 website specified information concerning state  
67 investment in economic development programs; requiring  
68 the department to work with the Office of Economic and  
69 Demographic Research to provide a description of  
70 specified methodology and requiring the department to  
71 publish this description on its website; providing  
72 procedures and requirements for reviewing, updating,  
73 and supplementing specified published information;  
74 requiring the department to annually publish  
75 information relating to the progress of Quick Action  
76 Closing Fund projects; requiring the department to  
77 publish certain confidential information pertaining to  
78 participant businesses upon expiration of a specified  
79 confidentiality period; requiring the department to  
80 publish certain reports concerning businesses that  
81 fail to complete tax refund agreements under the tax  
82 refund program for qualified target industry  
83 businesses; providing for construction and legislative  
84 intent; authorizing the department to adopt rules;  
85 repealing s. 288.095(3)(c), F.S., relating to the  
86 annual report by Enterprise Florida, Inc., of programs  
87 funded by the Economic Development Incentives Account;

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88 amending s. 288.1045, F.S.; deleting a provision that  
89 prohibits a qualified applicant from receiving more  
90 than a specified amount of money in tax refunds;  
91 amending s. 288.106, F.S.; deleting a provision that  
92 prohibits a qualified target industry business from  
93 receiving more than a specified amount of money in tax  
94 refunds for certain projects; deleting and adding  
95 provisions relating to the application and approval  
96 process of the tax refund program for qualified target  
97 industry businesses; requiring the Department of  
98 Economic Opportunity to include information on  
99 qualified target industry businesses in the annual  
100 incentives report; deleting certain reporting  
101 requirements; amending s. 288.107, F.S.; revising  
102 definitions; revising provisions to conform to changes  
103 made by the act; revising the minimum criteria for  
104 participation in the brownfield redevelopment bonus  
105 refund; clarifying the application of certain  
106 amendments; amending s. 288.1081, F.S.; requiring the  
107 use of loan funds from the Economic Gardening Business  
108 Loan Pilot Program to be included in the department's  
109 annual report; deleting certain reporting  
110 requirements; amending s. 288.1082, F.S.; requiring  
111 the progress of the Economic Gardening Technical  
112 Assistance Pilot Program to be included in the  
113 department's annual report; deleting certain reporting  
114 requirements; amending s. 288.1088, F.S.; requiring  
115 the department to validate contractor performance for  
116 the Quick Action Closing Fund and include the

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117 performance validation in the annual incentives  
118 report; deleting certain reporting requirements;  
119 amending s. 288.1089, F.S.; requiring that certain  
120 projects in the Innovation Incentive Program provide a  
121 cumulative break-even economic benefit; requiring the  
122 department to report information relating to the  
123 Innovation Incentive Program in the annual incentives  
124 report; deleting certain reporting requirements;  
125 deleting provisions that require the Office of Program  
126 Policy Analysis and Government Accountability and the  
127 Auditor General's Office to report on the Innovation  
128 Incentive Program; creating s. 288.11631, F.S.;  
129 providing definitions; providing a certification  
130 process for an applicant to receive state funding for  
131 a facility for a spring training franchise; providing  
132 for the use of funds; requiring a certified applicant  
133 to submit an annual report and requiring the  
134 department to publish such information; providing for  
135 decertification of a certified applicant; requiring  
136 the department to adopt rules; authorizing the Auditor  
137 General to conduct certain audits; amending s.  
138 288.1253, F.S.; revising a reporting date; requiring  
139 expenditures of the Office of Film and Entertainment  
140 to be included in the annual entertainment industry  
141 financial incentive program report; amending s.  
142 288.1254, F.S.; revising a reporting date; requiring  
143 the annual entertainment industry financial incentive  
144 program report to include certain information;  
145 amending s. 288.1258, F.S.; revising a reporting date;

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146 requiring the report detailing the relationship  
147 between tax exemptions and incentives to industry  
148 growth to be included in the annual entertainment  
149 industry financial incentive program report; amending  
150 s. 288.714, F.S.; requiring the Department of Economic  
151 Opportunity's annual report to include a report on the  
152 Black Business Loan Program; deleting certain  
153 reporting requirements; amending s. 288.7771, F.S.;  
154 requiring the Florida Export Finance Corporation to  
155 submit a report to Enterprise Florida, Inc.; amending  
156 s. 288.903, F.S.; requiring Enterprise Florida, Inc.,  
157 with the Department of Economic Opportunity, to  
158 prepare an annual incentives report; repealing s.  
159 288.904(6), F.S., relating to Enterprise Florida,  
160 Inc., which requires the department to report the  
161 return on the public's investment; amending s.  
162 288.906, F.S.; requiring certain reports to be  
163 included in the Enterprise Florida, Inc., annual  
164 report; amending s. 288.907, F.S.; requiring  
165 Enterprise Florida, Inc., with the Department of  
166 Economic Opportunity, to prepare the annual incentives  
167 report; requiring the annual incentives report to  
168 include certain information; deleting a provision  
169 requiring the Division of Strategic Business  
170 Development to assist Enterprise Florida, Inc., with  
171 the report; amending s. 288.92, F.S.; requiring each  
172 division of Enterprise Florida, Inc., to submit a  
173 report; amending s. 288.95155, F.S.; requiring the  
174 financial status of the Florida Small Business

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175 Technology Growth Program to be included in the annual  
176 incentives report; amending s. 288.9914, F.S.;  
177 prohibiting the department from approving certain  
178 qualified investments; amending s. 290.0056, F.S.;  
179 revising a reporting date; requiring the enterprise  
180 zone development agency to submit certain information  
181 for the Department of Economic Opportunity's annual  
182 report; amending s. 290.014, F.S.; revising a  
183 reporting date; requiring certain reports on  
184 enterprise zones to be included in the Department of  
185 Economic Opportunity's annual report; amending s.  
186 331.3051, F.S.; revising a reporting date; requiring  
187 Space Florida's annual report to include certain  
188 information; amending s. 331.310, F.S.; requiring the  
189 Board of Directors of Space Florida to supplement  
190 Space Florida's annual report with operations  
191 information; deleting certain reporting requirements;  
192 amending s. 446.50, F.S.; requiring the Department of  
193 Economic Opportunity's annual report to include a plan  
194 for the displaced homemaker program; deleting certain  
195 reporting requirements; prohibiting tax levied under  
196 ch. 212, F.S., from being collected during a certain  
197 time period for the sale of specified items; providing  
198 an appropriation from the General Revenue Fund to the  
199 Department of Revenue; providing an effective date.

200

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

202

203 Section 1. Economic Development Programs Evaluation.—The

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204 Office of Economic and Demographic Research and the Office of  
205 Program Policy Analysis and Government Accountability (OPPAGA)  
206 shall develop and present to the Governor, the President of the  
207 Senate, the Speaker of the House of Representatives, and the  
208 chairs of the legislative appropriations committees the Economic  
209 Development Programs Evaluation.

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

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

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

220 1. The capital investment tax credit established under s.  
221 220.191, Florida Statutes.

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

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

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

228 5. The Quick Action Closing Fund established under s.  
229 288.1088, Florida Statutes.

230 6. The Innovation Incentive Program established under s.  
231 288.1089, Florida Statutes.

232 7. Enterprise Zone Program incentives established under ss.



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233 212.08(5), 212.08(15), 212.096, 220.181, and 220.182, Florida  
234 Statutes.

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

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

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

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

244 4. The Florida Sports Foundation and related programs  
245 established under ss. 288.1162, 288.11621, 288.1166, 288.1167,  
246 288.1168, 288.1169, and 288.1171, Florida Statutes.

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

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

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

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

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

259 5. The Quick Response Training Program established under s.  
260 288.047, Florida Statutes.

261 6. The Incumbent Worker Training Program established under

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262 s. 445.003, Florida Statutes.

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

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

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

283 (b) The analysis must use the model developed by the Office  
284 of Economic and Demographic Research, as required in s. 216.138,  
285 Florida Statutes, to evaluate each program. The office shall  
286 provide a written explanation of the key assumptions of the  
287 model and how it is used. If the office finds that another  
288 evaluation model is more appropriate to evaluate a program, it  
289 may use another model, but it must provide an explanation as to  
290 why the selected model was more appropriate.

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

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

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

307       20.60 Department of Economic Opportunity; creation; powers  
308 and duties.—

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

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

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

319       1. The displaced homemaker program established under s.

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320 446.50.

321 2. Information provided by the Department of Revenue under  
322 s. 290.014.

323 3. Information provided by enterprise zone development  
324 agencies under s. 290.0056 and an analysis of the activities and  
325 accomplishments of each enterprise zone.

326 4. The Economic Gardening Business Loan Pilot Program  
327 established under s. 288.1081 and the Economic Gardening  
328 Technical Assistance Pilot Program established under s.  
329 288.1082.

330 5. A detailed report of the performance of the Black  
331 Business Loan Program and a cumulative summary of quarterly  
332 report data required under s. 288.714.

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

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

338 210.20 Employees and assistants; distribution of funds.—

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

343 (c) Beginning July 1, 2013, and continuing through June 30,  
344 2033 ~~2021~~, the division shall from month to month certify to the  
345 Chief Financial Officer the amount derived from the cigarette  
346 tax imposed by s. 210.02, less the service charges provided for  
347 in s. 215.20 and less 0.9 percent of the amount derived from the  
348 cigarette tax imposed by s. 210.02, which shall be deposited

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349 into the Alcoholic Beverage and Tobacco Trust Fund, specifying  
350 an amount equal to 1 percent of the net collections, and that  
351 amount shall be deposited into the Biomedical Research Trust  
352 Fund in the Department of Health. These funds are appropriated  
353 annually in an amount not to exceed \$3 million from the  
354 Biomedical Research Trust Fund for the Department of Health and  
355 the Sanford-Burnham Medical Research Institute to work in  
356 conjunction for the purpose of establishing activities and grant  
357 opportunities in relation to biomedical research.

358 Section 4. Paragraph (a) of subsection (4), paragraph (o)  
359 of subsection (5), and paragraphs (ee) and (rr) of subsection  
360 (7) of section 212.08, Florida Statutes, are amended to read:

361 212.08 Sales, rental, use, consumption, distribution, and  
362 storage tax; specified exemptions.—The sale at retail, the  
363 rental, the use, the consumption, the distribution, and the  
364 storage to be used or consumed in this state of the following  
365 are hereby specifically exempt from the tax imposed by this  
366 chapter.

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

368 (a) Also exempt are:

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

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378 water treatment facility, have been added. Water that has been  
379 enhanced by the addition of minerals and that does not contain  
380 any added carbonation or flavorings is also exempt.

381 2. All fuels used by a public or private utility, including  
382 any municipal corporation or rural electric cooperative  
383 association, in the generation of electric power or energy for  
384 sale. Fuel other than motor fuel and diesel fuel is taxable as  
385 provided in this chapter with the exception of fuel expressly  
386 exempt herein. Effective July 1, 2013, natural gas used to  
387 generate electricity in a non-combustion fuel cell used in  
388 stationary equipment is exempt from the tax imposed by this  
389 chapter. Motor fuels and diesel fuels are taxable as provided in  
390 chapter 206, with the exception of those motor fuels and diesel  
391 fuels used by railroad locomotives or vessels to transport  
392 persons or property in interstate or foreign commerce, which are  
393 taxable under this chapter only to the extent provided herein.  
394 The basis of the tax shall be the ratio of intrastate mileage to  
395 interstate or foreign mileage traveled by the carrier's railroad  
396 locomotives or vessels that were used in interstate or foreign  
397 commerce and that had at least some Florida mileage during the  
398 previous fiscal year of the carrier, such ratio to be determined  
399 at the close of the fiscal year of the carrier. However, during  
400 the fiscal year in which the carrier begins its initial  
401 operations in this state, the carrier's mileage apportionment  
402 factor may be determined on the basis of an estimated ratio of  
403 anticipated miles in this state to anticipated total miles for  
404 that year, and subsequently, additional tax shall be paid on the  
405 motor fuel and diesel fuels, or a refund may be applied for, on  
406 the basis of the actual ratio of the carrier's railroad

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407 locomotives' or vessels' miles in this state to its total miles  
408 for that year. This ratio shall be applied each month to the  
409 total Florida purchases made in this state of motor and diesel  
410 fuels to establish that portion of the total used and consumed  
411 in intrastate movement and subject to tax under this chapter.  
412 The basis for imposition of any discretionary surtax shall be  
413 set forth in s. 212.054. Fuels used exclusively in intrastate  
414 commerce do not qualify for the proration of tax.

415 3. The transmission or wheeling of electricity.

416 (5) EXEMPTIONS; ACCOUNT OF USE.—

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

418 1. As used in this paragraph, the term:

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

422 b. "Housing project" means the conversion of an existing  
423 manufacturing or industrial building to a housing unit which is  
424 ~~units~~ in an urban high-crime area, an enterprise zone, an  
425 empowerment zone, a Front Porch Community, a designated  
426 brownfield site for which a rehabilitation agreement with the  
427 Department of Environmental Protection or a local government  
428 delegated by the Department of Environmental Protection has been  
429 executed under s. 376.80 and any abutting real property parcel  
430 within a brownfield area, or an urban infill area; and in which  
431 the developer agrees to set aside at least 20 percent of the  
432 housing units in the project for low-income and moderate-income  
433 persons or the construction in a designated brownfield area of  
434 affordable housing for persons described in s. 420.0004(9),  
435 (11), (12), or (17) or in s. 159.603(7).

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436 c. "Mixed-use project" means the conversion of an existing  
437 manufacturing or industrial building to mixed-use units that  
438 include artists' studios, art and entertainment services, or  
439 other compatible uses. A mixed-use project must be located in an  
440 urban high-crime area, an enterprise zone, an empowerment zone,  
441 a Front Porch Community, a designated brownfield site for which  
442 a rehabilitation agreement with the Department of Environmental  
443 Protection or a local government delegated by the Department of  
444 Environmental Protection has been executed under s. 376.80 and  
445 any abutting real property parcel within a brownfield area, or  
446 an urban infill area;~~7~~ and the developer must agree to set aside  
447 at least 20 percent of the square footage of the project for  
448 low-income and moderate-income housing.

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

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

459 a. The name and address of the owner.

460 b. The address and assessment roll parcel number of the  
461 project for which a refund is sought.

462 c. A copy of the building permit issued for the project.

463 d. A certification by the local building code inspector  
464 that the project is substantially completed.



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465 e. A sworn statement, under penalty of perjury, from the  
466 general contractor licensed in this state with whom the owner  
467 contracted to construct the project, which statement lists the  
468 building materials used in the construction of the project and  
469 the actual cost thereof, and the amount of sales tax paid on  
470 these materials. If a general contractor was not used, the owner  
471 shall provide this information in a sworn statement, under  
472 penalty of perjury. Copies of invoices evidencing payment of  
473 sales tax must be attached to the sworn statement.

474 3. An application for a refund under this paragraph must be  
475 submitted to the department within 6 months after the date the  
476 project is deemed to be substantially completed by the local  
477 building code inspector. Within 30 working days after receipt of  
478 the application, the department shall determine if it meets the  
479 requirements of this paragraph. A refund approved pursuant to  
480 this paragraph shall be made within 30 days after formal  
481 approval of the application by the department.

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

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

487 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
488 entity by this chapter do not inure to any transaction that is  
489 otherwise taxable under this chapter when payment is made by a  
490 representative or employee of the entity by any means,  
491 including, but not limited to, cash, check, or credit card, even  
492 when that representative or employee is subsequently reimbursed  
493 by the entity. In addition, exemptions provided to any entity by

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494 this subsection do not inure to any transaction that is  
495 otherwise taxable under this chapter unless the entity has  
496 obtained a sales tax exemption certificate from the department  
497 or the entity obtains or provides other documentation as  
498 required by the department. Eligible purchases or leases made  
499 with such a certificate must be in strict compliance with this  
500 subsection and departmental rules, and any person who makes an  
501 exempt purchase with a certificate that is not in strict  
502 compliance with this subsection and the rules is liable for and  
503 shall pay the tax. The department may adopt rules to administer  
504 this subsection.

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

514 (rr) *Equipment used in aircraft repair and maintenance.*—  
515 ~~There shall be exempt from the tax imposed by this chapter~~  
516 Replacement engines, parts, and equipment used in the repair or  
517 maintenance of qualified aircraft and aircraft of more than  
518 2,000 pounds maximum certified takeoff weight, including and  
519 rotary wing aircraft, are exempt from the tax imposed under this  
520 chapter if of more than 10,300 pounds maximum certified takeoff  
521 ~~weight, when~~ such parts or equipment are installed on such  
522 aircraft that is being repaired or maintained in this state.

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

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

530           212.20 Funds collected, disposition; additional powers of  
531 department; operational expense; refund of taxes adjudicated  
532 unconstitutionally collected.—

533           (6) Distribution of all proceeds under this chapter and s.  
534 202.18(1)(b) and (2)(b) shall be as follows:

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

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

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

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552 added to the amount calculated in subparagraph 3. and  
553 distributed accordingly.

554 3. After the distribution under subparagraphs 1. and 2.,  
555 0.095 percent shall be transferred to the Local Government Half-  
556 cent Sales Tax Clearing Trust Fund and distributed pursuant to  
557 s. 218.65.

558 4. After the distributions under subparagraphs 1., 2., and  
559 3., 2.0440 percent of the available proceeds shall be  
560 transferred monthly to the Revenue Sharing Trust Fund for  
561 Counties pursuant to s. 218.215.

562 5. After the distributions under subparagraphs 1., 2., and  
563 3., 1.3409 percent of the available proceeds shall be  
564 transferred monthly to the Revenue Sharing Trust Fund for  
565 Municipalities pursuant to s. 218.215. If the total revenue to  
566 be distributed pursuant to this subparagraph is at least as  
567 great as the amount due from the Revenue Sharing Trust Fund for  
568 Municipalities and the former Municipal Financial Assistance  
569 Trust Fund in state fiscal year 1999-2000, no municipality shall  
570 receive less than the amount due from the Revenue Sharing Trust  
571 Fund for Municipalities and the former Municipal Financial  
572 Assistance Trust Fund in state fiscal year 1999-2000. If the  
573 total proceeds to be distributed are less than the amount  
574 received in combination from the Revenue Sharing Trust Fund for  
575 Municipalities and the former Municipal Financial Assistance  
576 Trust Fund in state fiscal year 1999-2000, each municipality  
577 shall receive an amount proportionate to the amount it was due  
578 in state fiscal year 1999-2000.

579 6. Of the remaining proceeds:

580 a. In each fiscal year, the sum of \$29,915,500 shall be

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

602       b. The department shall distribute \$166,667 monthly  
603 pursuant to s. 288.1162 to each applicant certified as a  
604 facility for a new or retained professional sports franchise  
605 pursuant to s. 288.1162. Up to \$41,667 shall be distributed  
606 monthly by the department to each certified applicant as defined  
607 in s. 288.11621 for a facility for a spring training franchise.  
608 However, not more than \$416,670 may be distributed monthly in  
609 the aggregate to all certified applicants for facilities for

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610 spring training franchises. Distributions begin 60 days after  
611 such certification and continue for not more than 30 years,  
612 except as otherwise provided in s. 288.11621. A certified  
613 applicant identified in this sub-subparagraph may not receive  
614 more in distributions than expended by the applicant for the  
615 public purposes provided for in s. 288.1162(5) or s.  
616 288.11621(3).

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

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

632 e. The department shall distribute up to \$55,555 monthly to  
633 each certified applicant as defined in s. 288.11631 for a  
634 facility used by a single spring training franchise, or up to  
635 \$111,110 monthly to each certified applicant as defined in s.  
636 288.11631 for a facility used by more than one spring training  
637 franchise. Monthly distributions begin 60 days after such  
638 certification or July 1, 2016, whichever is later, and continue

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639 for not more than 30 years, except as otherwise provided in s.  
640 288.11631. A certified applicant identified in this sub-  
641 subparagraph may not receive more in distributions than expended  
642 by the applicant for the public purposes provided in s.  
643 288.11631(3).

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

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

648 213.053 Confidentiality and information sharing.—

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

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

661  
662 Disclosure of information under this subsection shall be  
663 pursuant to a written agreement between the executive director  
664 and the agency. Such agencies, governmental or nongovernmental,  
665 shall be bound by the same requirements of confidentiality as  
666 the Department of Revenue. Breach of confidentiality is a  
667 misdemeanor of the first degree, punishable as provided by s.

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668 775.082 or s. 775.083.

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

671 220.182 Enterprise zone property tax credit.—

672 (1)

673 (b) If the credit granted pursuant to this section is not  
674 fully used in any one year, the unused amount may be carried  
675 forward for a period not to exceed 5 years. The carryover credit  
676 may be used in a subsequent year when the tax imposed by this  
677 chapter for such year exceeds the credit for such year under  
678 this section after applying the other credits and unused credit  
679 carryovers in the order provided in s. 220.02(8). The amount of  
680 credit taken under this section in any one year, however, shall  
681 not exceed \$25,000 for each eligible location, or, if no less  
682 than 20 percent of the employees of the business at that  
683 location are residents of an enterprise zone, excluding  
684 temporary employees, the amount shall not exceed \$50,000 for  
685 each eligible location.

686 (2) To be eligible to receive an expanded enterprise zone  
687 property tax credit of up to \$50,000 for each eligible location,  
688 the business must provide a statement, under oath, on the form  
689 prescribed by the department for claiming the credit authorized  
690 by this section, that no less than 20 percent of its employees  
691 at that location, excluding temporary and part-time employees,  
692 are residents of an enterprise zone. It shall be a condition  
693 precedent to the granting of each annual tax credit that such  
694 employment requirements be fulfilled throughout each year during  
695 the 5-year period of the credit. The statement shall set forth  
696 the name and place of residence of each permanent employee on



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697 the last day of business of the tax year for which the credit is  
698 claimed or, if the employee is no longer employed or eligible  
699 for the credit on that date, the last calendar day of the last  
700 full calendar month the employee was employed or eligible for  
701 the credit at the relevant site.

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

704 220.194 Corporate income tax credits for spaceflight  
705 projects.—

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

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

716 288.005 Definitions.—As used in this chapter, the term:

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

725 Section 11. Subsection (3) of section 288.012, Florida

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726 Statutes, is amended to read:

727       288.012 State of Florida international offices; state  
728 protocol officer; protocol manual.—The Legislature finds that  
729 the expansion of international trade and tourism is vital to the  
730 overall health and growth of the economy of this state. This  
731 expansion is hampered by the lack of technical and business  
732 assistance, financial assistance, and information services for  
733 businesses in this state. The Legislature finds that these  
734 businesses could be assisted by providing these services at  
735 State of Florida international offices. The Legislature further  
736 finds that the accessibility and provision of services at these  
737 offices can be enhanced through cooperative agreements or  
738 strategic alliances between private businesses and state, local,  
739 and international governmental entities.

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

748       (a) The number of Florida companies assisted.

749       (b) The number of inquiries received about investment  
750 opportunities in this state.

751       (c) The number of trade leads generated.

752       (d) The number of investment projects announced.

753       (e) The estimated U.S. dollar value of sales confirmations.

754       (f) The number of representation agreements.

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755 (g) The number of company consultations.

756 (h) Barriers or other issues affecting the effective  
757 operation of the office.

758 (i) Changes in office operations which are planned for the  
759 current fiscal year.

760 (j) Marketing activities conducted.

761 (k) Strategic alliances formed with organizations in the  
762 country in which the office is located.

763 (l) Activities conducted with Florida's other international  
764 offices.

765 (m) Any other information that the office believes would  
766 contribute to an understanding of its activities.

767 Section 12. Present subsections (2) and (3) of section  
768 288.061, Florida Statutes, are renumbered as subsections (3) and  
769 (4), respectively, and a new subsection (2) and subsection (5)  
770 are added to that section, to read:

771 288.061 Economic development incentive application  
772 process.—

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

782 (5) (a) The executive director may not approve an economic  
783 development incentive application unless the application

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784 includes a signed written declaration by the applicant which  
785 states that the applicant has read the information in the  
786 application and that the information is true, correct, and  
787 complete to the best of the applicant's knowledge and belief.

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

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

797 288.0656 Rural Economic Development Initiative.—

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

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

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

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

812 (d) Recommendations based on the review and evaluation of

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813 statutes and rules having an adverse impact on rural  
814 communities, and proposals to mitigate such adverse impacts.

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

817 288.076 Return on investment reporting for economic  
818 development programs.-

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

820 (a) "Jobs" has the same meaning as provided in s.  
821 288.106(2) (i).

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

825 (c) "Project" has the same meaning as provided in s.  
826 288.106(2) (m).

827 (d) "Project award date" means the date a participant  
828 business enters into an agreement with the department to receive  
829 a state investment.

830 (e) "State investment" means any state grants, tax  
831 exemptions, tax refunds, tax credits, or other state incentives  
832 provided to a business under a program administered by the  
833 department, including the capital investment tax credit under s.  
834 220.191.

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

841 (3) Within 48 hours after expiration of the period of

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842 confidentiality for project information deemed confidential and  
843 exempt pursuant to s. 288.075, the department shall publish the  
844 following information pertaining to each project:

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

847 (b) Project information.—

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

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

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

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

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

859 (c) Participant business information.—

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

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

869 3. The date of the project award.

870 4. The expected duration of the contract.

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

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

875 (e) Project performance goals.—

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

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

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

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

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

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

898 (a) Publish verified results to update the information  
899 described in paragraphs (3) (b)-(f) to accurately reflect any

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900 changes in the published information since the project award  
901 date.

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

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

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

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

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

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



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929 I of the State Constitution.

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

932 Section 15. Paragraph (c) of subsection (3) of section  
933 288.095, Florida Statutes, is repealed.

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

939 288.1045 Qualified defense contractor and space flight  
940 business tax refund program.—

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

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

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

949 288.106 Tax refund program for qualified target industry  
950 businesses.—

951 (3) TAX REFUND; ELIGIBLE AMOUNTS.—

952 (c) A qualified target industry business may not receive  
953 refund payments of more than 25 percent of the total tax refunds  
954 specified in the tax refund agreement under subparagraph  
955 (5)(a)1. in any fiscal year. Further, a qualified target  
956 industry business may not receive more than \$1.5 million in  
957 refunds under this section in any single fiscal year, or more

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958 than \$2.5 million in any single fiscal year if the project is  
959 located in an enterprise zone. ~~A qualified target industry~~  
960 ~~business may not receive more than \$7 million in refund payments~~  
961 ~~under this section in all fiscal years, or more than \$7.5~~  
962 ~~million if the project is located in an enterprise zone.~~

963 (4) APPLICATION AND APPROVAL PROCESS.—

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

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

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

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

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

985 5. The expected effect of the project on the unemployed and  
986 underemployed ~~unemployment rate~~ in the county where the project

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987 will be located.

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

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

994 ~~7.8.~~ A review of the business's past activities in this  
995 state or other states, including whether the ~~such~~ business has  
996 been subjected to criminal or civil fines and penalties. This  
997 subparagraph does not require the disclosure of confidential  
998 information.

999 (7) ADMINISTRATION.—

1000 (d) Beginning with tax refund agreements signed after July  
1001 1, 2010, the department shall attempt to ascertain the causes  
1002 for any business's failure to complete its agreement and ~~shall~~  
1003 ~~report~~ its findings and recommendations must be included in the  
1004 annual incentives report under s. 288.907 to the Governor, the  
1005 ~~President of the Senate, and the Speaker of the House of~~  
1006 ~~Representatives. The report shall be submitted by December 1 of~~  
1007 ~~each year beginning in 2011.~~

1008 Section 18. Paragraphs (c) and (d) of subsection (1),  
1009 subsections (2) and (3), and paragraphs (a), (b), and (f) of  
1010 subsection (4) of section 288.107, Florida Statutes, are amended  
1011 to read:

1012 288.107 Brownfield redevelopment bonus refunds.—

1013 (1) DEFINITIONS.—As used in this section:

1014 (c) "Brownfield area eligible for bonus refunds" means a  
1015 brownfield site for which a rehabilitation agreement with the

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1016 Department of Environmental Protection or a local government  
1017 delegated by the Department of Environmental Protection has been  
1018 executed under s. 376.80 and any abutting real property parcel  
1019 within a brownfield contiguous area of one or more brownfield  
1020 sites, some of which may not be contaminated, and which has been  
1021 designated by a local government by resolution under s. 376.80.  
1022 ~~Such areas may include all or portions of community~~  
1023 ~~redevelopment areas, enterprise zones, empowerment zones, other~~  
1024 ~~such designated economically deprived communities and areas, and~~  
1025 ~~Environmental Protection Agency-designated brownfield pilot~~  
1026 ~~projects.~~

1027 (d) "Eligible business" means:

1028 1. A qualified target industry business as defined in s.  
1029 288.106(2); or

1030 2. A business that can demonstrate a fixed capital  
1031 investment of at least \$2 million in mixed-use business  
1032 activities, including multiunit housing, commercial, retail, and  
1033 industrial in brownfield areas eligible for bonus refunds, or at  
1034 ~~least \$500,000 in brownfield areas that do not require site~~  
1035 ~~cleanup,~~ and that provides benefits to its employees.

1036 (2) BROWNFIELD REDEVELOPMENT BONUS REFUND.—Bonus refunds  
1037 shall be approved by the department as specified in the final  
1038 order and allowed from the account as follows:

1039 (a) A bonus refund of \$2,500 shall be allowed to any  
1040 qualified target industry business as defined in s. 288.106 for  
1041 each new Florida job created in a brownfield area eligible for  
1042 bonus refunds which ~~that~~ is claimed on the qualified target  
1043 industry business's annual refund claim authorized in s.

1044 288.106(6).

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1045 (b) A bonus refund of up to \$2,500 shall be allowed to any  
1046 other eligible business as defined in subparagraph (1)(d)2. for  
1047 each new Florida job created in a brownfield area eligible for  
1048 bonus refunds which ~~that~~ is claimed under an annual claim  
1049 procedure similar to the annual refund claim authorized in s.  
1050 288.106(6). The amount of the refund shall be equal to 20  
1051 percent of the average annual wage for the jobs created.

1052 (3) CRITERIA.—The minimum criteria for participation in the  
1053 brownfield redevelopment bonus refund are:

1054 (a) The creation of at least 10 new full-time permanent  
1055 jobs. Such jobs shall not include construction or site  
1056 rehabilitation jobs associated with the implementation of a  
1057 brownfield site agreement as described in s. 376.80(5).

1058 (b) The completion of a fixed capital investment of at  
1059 least \$2 million in mixed-use business activities, including  
1060 multiunit housing, commercial, retail, and industrial in  
1061 brownfield areas eligible for bonus refunds, ~~or at least~~  
1062 ~~\$500,000 in brownfield areas that do not require site cleanup,~~  
1063 by an eligible business applying for a refund under paragraph  
1064 (2)(b) which provides benefits to its employees.

1065 ~~(c) That the designation as a brownfield will diversify and~~  
1066 ~~strengthen the economy of the area surrounding the site.~~

1067 ~~(d) That the designation as a brownfield will promote~~  
1068 ~~capital investment in the area beyond that contemplated for the~~  
1069 ~~rehabilitation of the site.~~

1070 ~~(e) A resolution adopted by the governing board of the~~  
1071 ~~county or municipality in which the project will be located that~~  
1072 ~~recommends that certain types of businesses be approved.~~

1073 (4) PAYMENT OF BROWNFIELD REDEVELOPMENT BONUS REFUNDS.—

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1074 (a) To be eligible to receive a bonus refund for new  
1075 Florida jobs created in a brownfield area eligible for bonus  
1076 refunds, a business must have been certified as a qualified  
1077 target industry business under s. 288.106 or eligible business  
1078 as defined in paragraph (1) (d) and must have indicated on the  
1079 qualified target industry business tax refund application form  
1080 submitted in accordance with s. 288.106(4) or other similar  
1081 agreement for other eligible business as defined in paragraph  
1082 (1) (d) that the project for which the application is submitted  
1083 is or will be located in a brownfield area eligible for bonus  
1084 refunds and that the business is applying for certification as a  
1085 qualified brownfield business under this section, and must have  
1086 signed a qualified target industry business tax refund agreement  
1087 with the department that indicates that the business has been  
1088 certified as a qualified target industry business located in a  
1089 brownfield area eligible for bonus refunds and specifies the  
1090 schedule of brownfield redevelopment bonus refunds that the  
1091 business may be eligible to receive in each fiscal year.

1092 (b) To be considered to receive an eligible brownfield  
1093 redevelopment bonus refund payment, the business meeting the  
1094 requirements of paragraph (a) must submit a claim once each  
1095 fiscal year on a claim form approved by the department which  
1096 indicates the location of the brownfield site for which a  
1097 rehabilitation agreement with the Department of Environmental  
1098 Protection or a local government delegated by the Department of  
1099 Environmental Protection has been executed under s. 376.80, the  
1100 address of the business facility's brownfield location, the name  
1101 of the brownfield in which it is located, the number of jobs  
1102 created, and the average wage of the jobs created by the

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1103 business within the brownfield as defined in s. 288.106 or other  
1104 eligible business as defined in paragraph (1)(d) and the  
1105 administrative rules and policies for that section.

1106 (f) Applications shall be reviewed and certified pursuant  
1107 to s. 288.061. The department shall review all applications  
1108 submitted under s. 288.106 or other similar application forms  
1109 for other eligible businesses as defined in paragraph (1)(d)  
1110 which indicate that the proposed project will be located in a  
1111 brownfield area eligible for bonus refunds and determine, with  
1112 the assistance of the Department of Environmental Protection,  
1113 that the project location is within a brownfield area eligible  
1114 for bonus refunds as provided in this act.

1115 Section 19. The amendments to section 288.107, Florida  
1116 Statutes, made by this act do not apply to any party seeking a  
1117 brownfield redevelopment bonus refund where, before the  
1118 effective date of this act:

1119 (1) A resolution endorsing the refund was approved by the  
1120 local government;

1121 (2) Any such party seeking the refund filed a notice of  
1122 intent to seek a refund or filed an application for the refund  
1123 with the Department of Economic Opportunity or Enterprise  
1124 Florida, Inc.; or

1125 (3) Any such party seeking the refund executed an actual  
1126 tax refund agreement with the Department of Economic  
1127 Opportunity.

1128 Section 20. Subsection (8) of section 288.1081, Florida  
1129 Statutes, is amended to read:

1130 288.1081 Economic Gardening Business Loan Pilot Program.—

1131 (8) The annual report required under s. 20.60 must describe

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1132 ~~On June 30 and December 31 of each year, the department shall~~  
1133 ~~submit a report to the Governor, the President of the Senate,~~  
1134 ~~and the Speaker of the House of Representatives which describes~~  
1135 in detail the use of the loan funds. The report must include, at  
1136 a minimum, the number of businesses receiving loans, the number  
1137 of full-time equivalent jobs created as a result of the loans,  
1138 the amount of wages paid to employees in the newly created jobs,  
1139 the locations and types of economic activity undertaken by the  
1140 borrowers, the amounts of loan repayments made to date, and the  
1141 default rate of borrowers.

1142 Section 21. Subsection (8) of section 288.1082, Florida  
1143 Statutes, is amended to read:

1144 288.1082 Economic Gardening Technical Assistance Pilot  
1145 Program.—

1146 (8) The annual report required under s. 20.60 must describe  
1147 ~~On December 31 of each year, the department shall submit a~~  
1148 ~~report to the Governor, the President of the Senate, and the~~  
1149 ~~Speaker of the House of Representatives which describes in~~  
1150 detail the progress of the pilot program. The report must  
1151 include, at a minimum, the number of businesses receiving  
1152 assistance, the number of full-time equivalent jobs created as a  
1153 result of the assistance, if any, the amount of wages paid to  
1154 employees in the newly created jobs, and the locations and types  
1155 of economic activity undertaken by the businesses.

1156 Section 22. Paragraph (e) of subsection (3) of section  
1157 288.1088, Florida Statutes, is amended to read:

1158 288.1088 Quick Action Closing Fund.—

1159 (3)

1160 (e) The department ~~Enterprise Florida, Inc.,~~ shall validate



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1161 contractor performance and report, such validation ~~shall be~~  
1162 ~~reported~~ in the annual incentives report required under s.  
1163 288.907 ~~within 6 months after completion of the contract to the~~  
1164 ~~Governor, President of the Senate, and the Speaker of the House~~  
1165 ~~of Representatives.~~

1166 Section 23. Paragraphs (b) and (d) of subsection (4), and  
1167 subsections (9) and (11) of section 288.1089, Florida Statutes,  
1168 are amended to read:

1169 288.1089 Innovation Incentive Program.—

1170 (4) To qualify for review by the department, the applicant  
1171 must, at a minimum, establish the following to the satisfaction  
1172 of the department:

1173 (b) A research and development project must:

1174 1. Serve as a catalyst for an emerging or evolving  
1175 technology cluster.

1176 2. Demonstrate a plan for significant higher education  
1177 collaboration.

1178 3. Provide the state, at a minimum, a cumulative break-even  
1179 economic benefit ~~return on investment~~ within a 20-year period.

1180 4. Be provided with a one-to-one match from the local  
1181 community. The match requirement may be reduced or waived in  
1182 rural areas of critical economic concern or reduced in rural  
1183 areas, brownfield areas, and enterprise zones.

1184 (d) For an alternative and renewable energy project in this  
1185 state, the project must:

1186 1. Demonstrate a plan for significant collaboration with an  
1187 institution of higher education;

1188 2. Provide the state, at a minimum, a cumulative break-even  
1189 economic benefit ~~return on investment~~ within a 20-year period;

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1190 3. Include matching funds provided by the applicant or  
1191 other available sources. The match requirement may be reduced or  
1192 waived in rural areas of critical economic concern or reduced in  
1193 rural areas, brownfield areas, and enterprise zones;

1194 4. Be located in this state; and

1195 5. Provide at least 35 direct, new jobs that pay an  
1196 estimated annual average wage that equals at least 130 percent  
1197 of the average private sector wage.

1198 (9) The department shall validate the performance of an  
1199 innovation business, a research and development facility, or an  
1200 alternative and renewable energy business that has received an  
1201 award. At the conclusion of the innovation incentive award  
1202 agreement, or its earlier termination, the department shall  
1203 include in the annual incentives report required under s.  
1204 288.907 a detailed description of, ~~within 90 days, submit a~~  
1205 ~~report to the Governor, the President of the Senate, and the~~  
1206 ~~Speaker of the House of Representatives detailing~~ whether the  
1207 recipient of the innovation incentive grant achieved its  
1208 specified outcomes.

1209 (11) ~~(a)~~ The department shall include in ~~submit to the~~  
1210 ~~Governor, the President of the Senate, and the Speaker of the~~  
1211 ~~House of Representatives, as part of the annual~~ incentives  
1212 report required under s. 288.907, a report summarizing the  
1213 activities and accomplishments of the recipients of grants from  
1214 the Innovation Incentive Program during the previous 12 months  
1215 and an evaluation of whether the recipients are catalysts for  
1216 additional direct and indirect economic development in Florida.

1217 ~~(b) Beginning March 1, 2010, and every third year~~  
1218 ~~thereafter, the Office of Program Policy Analysis and Government~~

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1219 ~~Accountability, in consultation with the Auditor General's~~  
1220 ~~Office, shall release a report evaluating the Innovation~~  
1221 ~~Incentive Program's progress toward creating clusters of high-~~  
1222 ~~wage, high skilled, complementary industries that serve as~~  
1223 ~~catalysts for economic growth specifically in the regions in~~  
1224 ~~which they are located, and generally for the state as a whole.~~  
1225 ~~Such report should include critical analyses of quarterly and~~  
1226 ~~annual reports, annual audits, and other documents prepared by~~  
1227 ~~the Innovation Incentive Program awardees; relevant economic~~  
1228 ~~development reports prepared by the department, Enterprise~~  
1229 ~~Florida, Inc., and local or regional economic development~~  
1230 ~~organizations; interviews with the parties involved; and any~~  
1231 ~~other relevant data. Such report should also include legislative~~  
1232 ~~recommendations, if necessary, on how to improve the Innovation~~  
1233 ~~Incentive Program so that the program reaches its anticipated~~  
1234 ~~potential as a catalyst for direct and indirect economic~~  
1235 ~~development in this state.~~

1236 Section 24. Effective July 1, 2013, section 288.11631,  
1237 Florida Statutes, is created to read:

1238 288.11631 Retention of Major League Baseball spring  
1239 training baseball franchises.-

1240 (1) DEFINITIONS.-As used in this section, the term:

1241 (a) "Agreement" means a certified, signed lease between an  
1242 applicant that applies for certification on or after July 1,  
1243 2013, and a spring training franchise for the use of a facility.

1244 (b) "Applicant" means a unit of local government as defined  
1245 in s. 218.369, including a local government located in the same  
1246 county, which has partnered with a certified applicant before  
1247 the effective date of this section or with an applicant for a

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1248 new certification, for purposes of sharing in the  
1249 responsibilities of a facility.

1250 (c) "Certified applicant" means a facility for a spring  
1251 training franchise or a unit of local government that is  
1252 certified under this section.

1253 (d) "Facility" means a spring training stadium, playing  
1254 fields, and appurtenances intended to support spring training  
1255 activities.

1256 (e) "Local funds" and "local matching funds" mean funds  
1257 provided by a county, municipality, or other local government.

1258 (2) CERTIFICATION PROCESS.-

1259 (a) Before certifying an applicant to receive state funding  
1260 for a facility for a spring training franchise, the department  
1261 must verify that:

1262 1. The applicant is responsible for the construction or  
1263 renovation of the facility for a spring training franchise or  
1264 holds title to the property on which the facility for a spring  
1265 training franchise is located.

1266 2. The applicant has a certified copy of a signed agreement  
1267 with a spring training franchise. The signed agreement with a  
1268 spring training franchise for the use of a facility must, at a  
1269 minimum, be equal to the length of the term of the bonds issued  
1270 for the public purpose of constructing or renovating a facility  
1271 for a spring training franchise. If no such bonds are issued for  
1272 the public purpose of constructing or renovating a facility for  
1273 a spring training franchise, the signed agreement with a spring  
1274 training franchise for the use of a facility must be for at  
1275 least 20 years. Any such agreement with a spring training  
1276 franchise for the use of a facility cannot be signed more than 4

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1277 years before the expiration of any existing agreement with a  
1278 spring training franchise for the use of a facility. The  
1279 agreement must also require the franchise to reimburse the state  
1280 for state funds expended by an applicant under this section if  
1281 the franchise relocates before the agreement expires. The  
1282 agreement may be contingent on an award of funds under this  
1283 section and other conditions precedent.

1284 3. The applicant has made a financial commitment to provide  
1285 50 percent or more of the funds required by an agreement for the  
1286 construction or renovation of the facility for a spring training  
1287 franchise. The commitment may be contingent upon an award of  
1288 funds under this section and other conditions precedent.

1289 4. The applicant demonstrates that the facility for a  
1290 spring training franchise will attract a paid attendance of at  
1291 least 50,000 persons annually to the spring training games.

1292 5. The facility for a spring training franchise is located  
1293 in a county that levies a tourist development tax under s.  
1294 125.0104.

1295 (b) The department shall evaluate applications for state  
1296 funding of the construction or renovation of the facility for a  
1297 spring training franchise. The evaluation criteria must include  
1298 the following items:

1299 1. The anticipated effect on the economy of the local  
1300 community where the facility is to be constructed or renovated,  
1301 including projections on paid attendance, local and state tax  
1302 collections generated by spring training games, and direct and  
1303 indirect job creation resulting from the spring training  
1304 activities.

1305 2. The amount of the local matching funds committed to a

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1306 facility relative to the amount of state funding sought.

1307 3. The potential for the facility to be used as a multiple  
1308 purpose, year-round facility.

1309 4. The intended use of the funds by the applicant.

1310 5. The length of time that a spring training franchise has  
1311 been under an agreement to conduct spring training activities  
1312 within an applicant's geographic location or jurisdiction.

1313 6. The length of time that an applicant's facility has been  
1314 used by one or more spring training franchises, including  
1315 continuous use as facilities for spring training.

1316 7. The term remaining on a lease between an applicant and a  
1317 spring training franchise for a facility.

1318 8. The length of time that a spring training franchise  
1319 agrees to use an applicant's facility if an application is  
1320 granted under this section.

1321 9. The location of the facility in a brownfield, an  
1322 enterprise zone, a community redevelopment area, or other area  
1323 of targeted development or revitalization included in an urban  
1324 infill redevelopment plan.

1325 (c) Each applicant certified on or after July 1, 2013,  
1326 shall enter into an agreement with the department which:

1327 1. Specifies the amount of the state incentive funding to  
1328 be distributed. The amount of state incentive funding per  
1329 certified applicant may not exceed \$20 million. However, if a  
1330 certified applicant's facility is used by more than one spring  
1331 training franchise, the maximum amount may not exceed \$50  
1332 million, and the Department of Revenue shall make distributions  
1333 to the applicant pursuant to s. 212.20(6)(d)6.e. for not more  
1334 than 37 years and 6 months.

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1335           2. States the criteria that the certified applicant must  
1336 meet in order to remain certified. These criteria must include a  
1337 provision stating that the spring training franchise must  
1338 reimburse the state for any funds received if the franchise does  
1339 not comply with the terms of the contract.

1340           3. States that the certified applicant is subject to  
1341 decertification if the certified applicant fails to comply with  
1342 this section or the agreement.

1343           4. States that the department may recover state incentive  
1344 funds if the certified applicant is decertified.

1345           5. Specifies the information that the certified applicant  
1346 must report to the department.

1347           6. Includes any provision deemed prudent by the department.

1348           (3) USE OF FUNDS.—

1349           (a) A certified applicant may use funds provided under s.  
1350 212.20(6)(d)6.e. only to:

1351           1. Serve the public purpose of constructing or renovating a  
1352 facility for a spring training franchise.

1353           2. Pay or pledge for the payment of debt service on, or to  
1354 fund debt service reserve funds, arbitrage rebate obligations,  
1355 or other amounts payable with respect thereto, bonds issued for  
1356 the construction or renovation of such facility, or for the  
1357 reimbursement of such costs or the refinancing of bonds issued  
1358 for such purposes.

1359           (b) State funds awarded to a certified applicant for a  
1360 facility for a spring training franchise may not be used to  
1361 subsidize facilities that are privately owned by, maintained by,  
1362 and used exclusively by a spring training franchise.

1363           (c) The Department of Revenue may not distribute funds

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1364 under s. 212.20(6)(d)6.e. until July 1, 2016. Further, the  
1365 Department of Revenue may not distribute funds to an applicant  
1366 certified on or after July 1, 2013, until it receives notice  
1367 from the department that:

1368 1. The certified applicant has encumbered funds under  
1369 either subparagraph (a)1. or 2.; and

1370 2. If applicable, any existing agreement with a spring  
1371 training franchise for the use of a facility has expired.

1372 (d)1. All certified applicants shall place unexpended state  
1373 funds received pursuant to s. 212.20(6)(d)6.e. in a trust fund  
1374 or separate account for use only as authorized in this section.

1375 2. A certified applicant may request that the department  
1376 notify the Department of Revenue to suspend further  
1377 distributions of state funds made available under s.  
1378 212.20(6)(d)6.e. for 12 months after expiration of an existing  
1379 agreement with a spring training franchise to provide the  
1380 certified applicant with an opportunity to enter into a new  
1381 agreement with a spring training franchise, at which time the  
1382 distributions shall resume.

1383 3. The expenditure of state funds distributed to an  
1384 applicant certified after July 1, 2013, must begin within 48  
1385 months after the initial receipt of the state funds. In  
1386 addition, the construction or renovation of a spring training  
1387 facility must be completed within 24 months after the project's  
1388 commencement.

1389 (4) ANNUAL REPORTS.—

1390 (a) On or before September 1 of each year, a certified  
1391 applicant shall submit to the department a report that includes,  
1392 but is not limited to:



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1393 1. A detailed accounting of all local and state funds  
1394 expended to date on the project financed under this section.

1395 2. A copy of the contract between the certified local  
1396 governmental entity and the spring training franchise.

1397 3. A cost-benefit analysis of the team's impact on the  
1398 community.

1399 4. Evidence that the certified applicant continues to meet  
1400 the criteria in effect when the applicant was certified.

1401 (b) The department shall compile the information received  
1402 from each certified applicant and publish the information  
1403 annually by November 1.

1404 (5) DECERTIFICATION.—

1405 (a) The department shall decertify a certified applicant  
1406 upon the request of the certified applicant.

1407 (b) The department shall decertify a certified applicant if  
1408 the certified applicant does not:

1409 1. Have a valid agreement with a spring training franchise;  
1410 or

1411 2. Satisfy its commitment to provide local matching funds  
1412 to the facility.

1413  
1414 However, decertification proceedings against a local government  
1415 certified after July 1, 2013, shall be delayed until 12 months  
1416 after the expiration of the local government's existing  
1417 agreement with a spring training franchise, and without a new  
1418 agreement being signed, if the certified local government can  
1419 demonstrate to the department that it is in active negotiations  
1420 with a major league spring training franchise, other than the  
1421 franchise that was the basis for the original certification.

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1422       (c) A certified applicant has 60 days after it receives a  
1423 notice of intent to decertify from the department to petition  
1424 for review of the decertification. Within 45 days after receipt  
1425 of the request for review, the department must notify a  
1426 certified applicant of the outcome of the review.

1427       (d) The department shall notify the Department of Revenue  
1428 that a certified applicant has been decertified within 10 days  
1429 after the order of decertification becomes final. The Department  
1430 of Revenue shall immediately stop the payment of any funds under  
1431 this section which were not encumbered by the certified  
1432 applicant under subparagraph (3) (a)2.

1433       (e) The department shall order a decertified applicant to  
1434 repay all of the unencumbered state funds that the applicant  
1435 received under this section and any interest that accrued on  
1436 those funds. The repayment must be made within 60 days after the  
1437 decertification order becomes final. These funds shall be  
1438 deposited into the General Revenue Fund.

1439       (f) A local government as defined in s. 218.369 may not be  
1440 decertified by the department if it has paid or pledged for the  
1441 payment of debt service on, or to fund debt service reserve  
1442 funds, arbitrage rebate obligations, or other amounts payable  
1443 with respect thereto, bonds issued for the construction or  
1444 renovation of the facility for which the local government was  
1445 certified, or for the reimbursement of such costs or the  
1446 refinancing of bonds issued for the construction or renovation  
1447 of the facility for which the local government was certified, or  
1448 for the reimbursement of such costs or the refinancing of bonds  
1449 issued for such purpose. This subsection does not preclude or  
1450 restrict the ability of a certified local government to

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1451 refinance, refund, or defease such bonds.

1452 (6) RULEMAKING.—The department shall adopt rules to  
1453 implement the certification, decertification, and  
1454 decertification review processes required by this section.

1455 (7) AUDITS.—The Auditor General may conduct audits as  
1456 provided in s. 11.45 to verify that the distributions under this  
1457 section are expended as required in this section. If the Auditor  
1458 General determines that the distributions under this section are  
1459 not expended as required by this section, the Auditor General  
1460 shall notify the Department of Revenue, which may pursue  
1461 recovery of the funds under the laws and rules governing the  
1462 assessment of taxes.

1463 Section 25. Subsection (3) of section 288.1253, Florida  
1464 Statutes, is amended to read:

1465 288.1253 Travel and entertainment expenses.—

1466 (3) The Office of Film and Entertainment ~~department~~ shall  
1467 include in the annual report for the entertainment industry  
1468 financial incentive program required under s. 288.1254(10) a  
1469 ~~prepare an annual~~ report of the office's expenditures of the  
1470 ~~Office of Film and Entertainment and provide such report to the~~  
1471 ~~Legislature no later than December 30 of each year for the~~  
1472 ~~expenditures of~~ the previous fiscal year. The report must ~~shall~~  
1473 consist of a summary of all travel, entertainment, and  
1474 incidental expenses incurred within the United States and all  
1475 travel, entertainment, and incidental expenses incurred outside  
1476 the United States, as well as a summary of all successful  
1477 projects that developed from such travel.

1478 Section 26. Subsection (10) of section 288.1254, Florida  
1479 Statutes, is amended to read:

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1480 288.1254 Entertainment industry financial incentive  
1481 program.—

1482 (10) ANNUAL REPORT.—Each November 1 ~~October 1~~, the Office  
1483 of Film and Entertainment shall submit ~~provide~~ an annual report  
1484 for the previous fiscal year to the Governor, the President of  
1485 the Senate, and the Speaker of the House of Representatives  
1486 which outlines the incentive program's return on investment and  
1487 economic benefits to the state. The report must ~~shall also~~  
1488 include an estimate of the full-time equivalent positions  
1489 created by each production that received tax credits under this  
1490 section and information relating to the distribution of  
1491 productions receiving credits by geographic region and type of  
1492 production. The report must also include the expenditures report  
1493 required under s. 288.1253(3) and the information describing the  
1494 relationship between tax exemptions and incentives to industry  
1495 growth required under s. 288.1258(5).

1496 Section 27. Subsection (5) of section 288.1258, Florida  
1497 Statutes, is amended to read:

1498 288.1258 Entertainment industry qualified production  
1499 companies; application procedure; categories; duties of the  
1500 Department of Revenue; records and reports.—

1501 (5) RELATIONSHIP OF TAX EXEMPTIONS AND INCENTIVES TO  
1502 INDUSTRY GROWTH; REPORT TO THE LEGISLATURE.—The Office of Film  
1503 and Entertainment shall keep annual records from the information  
1504 provided on taxpayer applications for tax exemption certificates  
1505 beginning January 1, 2001. These records also must ~~shall~~ reflect  
1506 a ratio of the annual amount of sales and use tax exemptions  
1507 under this section, plus the incentives awarded pursuant to s.  
1508 288.1254 to the estimated amount of funds expended by certified

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1509 productions. In addition, the office shall maintain data showing  
1510 annual growth in Florida-based entertainment industry companies  
1511 and entertainment industry employment and wages. The employment  
1512 information must ~~shall~~ include an estimate of the full-time  
1513 equivalent positions created by each production that received  
1514 tax credits pursuant to s. 288.1254. The Office of Film and  
1515 Entertainment shall include ~~report~~ this information in the  
1516 annual report for the entertainment industry financial incentive  
1517 program required under s. 288.1254(10) ~~to the Legislature no~~  
1518 ~~later than December 1 of each year.~~

1519 Section 28. Subsection (3) of section 288.714, Florida  
1520 Statutes, is amended to read:

1521 288.714 Quarterly and annual reports.—

1522 (3) ~~By August 31 of each year,~~ The department shall include  
1523 in its annual report required under s. 20.60 ~~provide to the~~  
1524 ~~Governor, the President of the Senate, and the Speaker of the~~  
1525 ~~House of Representatives~~ a detailed report of the performance of  
1526 the Black Business Loan Program. The report must include a  
1527 cumulative summary of the quarterly report data compiled  
1528 pursuant to ~~required by~~ subsection (2) ~~(1)~~.

1529 Section 29. Section 288.7771, Florida Statutes, is amended  
1530 to read:

1531 288.7771 Annual report of Florida Export Finance  
1532 Corporation.—The corporation shall annually prepare and submit  
1533 to Enterprise Florida, Inc., ~~the department~~ for inclusion in its  
1534 annual report required under ~~by~~ s. 288.906, ~~s. 288.095~~ a  
1535 complete and detailed report setting forth:

1536 (1) The report required in s. 288.776(3).

1537 (2) Its assets and liabilities at the end of its most

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1538 recent fiscal year.

1539 Section 30. Section 288.903, Florida Statutes, is amended  
1540 to read:

1541 288.903 Duties of Enterprise Florida, Inc.—Enterprise  
1542 Florida, Inc., shall have the following duties:

1543 (1) Responsibly and prudently manage all public and private  
1544 funds received, and ensure that the use of such funds is in  
1545 accordance with all applicable laws, bylaws, or contractual  
1546 requirements.

1547 (2) Administer the entities or programs created pursuant to  
1548 part IX of this chapter; ss. 288.9622–288.9624; ss. 288.95155  
1549 and 288.9519; and chapter 95-429, Laws of Florida, line 1680Y.

1550 (3) Prepare an annual report pursuant to s. 288.906.

1551 (4) Prepare, in conjunction with the department, and an  
1552 annual incentives report pursuant to s. 288.907.

1553 (5)~~(4)~~ Assist the department with the development of an  
1554 annual and a long-range strategic business blueprint for  
1555 economic development required in s. 20.60.

1556 (6)~~(5)~~ In coordination with Workforce Florida, Inc.,  
1557 identify education and training programs that will ensure  
1558 Florida businesses have access to a skilled and competent  
1559 workforce necessary to compete successfully in the domestic and  
1560 global marketplace.

1561 Section 31. Subsection (6) of section 288.904, Florida  
1562 Statutes, is repealed.

1563 Section 32. Subsection (3) is added to section 288.906,  
1564 Florida Statutes, to read:

1565 288.906 Annual report of Enterprise Florida, Inc., and its  
1566 divisions; audits.—

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1567           (3) The following reports must be included as supplements  
1568 to the detailed report required by this section:

1569           (a) The annual report of the Florida Export Finance  
1570 Corporation required under s. 288.7771.

1571           (b) The report on international offices required under s.  
1572 288.012.

1573           Section 33. Section 288.907, Florida Statutes, is amended  
1574 to read:

1575           288.907 Annual incentives report.-

1576           ~~(1) By December 30 of each year, In addition to the annual~~  
1577 ~~report required under s. 288.906, Enterprise Florida, Inc., in~~  
1578 ~~conjunction with the department, by December 30 of each year,~~  
1579 shall provide the Governor, the President of the Senate, and the  
1580 Speaker of the House of Representatives a detailed incentives  
1581 report quantifying the economic benefits for all of the economic  
1582 development incentive programs marketed by Enterprise Florida,  
1583 Inc.

1584           ~~(a)~~ The annual incentives report must include:

1585           (1) For each incentive program:

1586           (a)1. A brief description of the incentive program.

1587           (b)2. The amount of awards granted, by year, since  
1588 inception and the annual amount actually transferred from the  
1589 state treasury to businesses or for the benefit of businesses  
1590 for each of the previous 3 years.

1591           ~~3. The economic benefits, as defined in s. 288.005, based~~  
1592 ~~on the actual amount of private capital invested, actual number~~  
1593 ~~of jobs created, and actual wages paid for incentive agreements~~  
1594 ~~completed during the previous 3 years.~~

1595           (c)4. The report shall also include The actual amount of

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1596 private capital invested, actual number of jobs created, and  
1597 actual wages paid for incentive agreements completed during the  
1598 previous 3 years for each target industry sector.

1599 (2)~~(b)~~ For projects completed during the previous state  
1600 fiscal year, ~~the report must include:~~

1601 (a)~~1.~~ The number of economic development incentive  
1602 applications received.

1603 (b)~~2.~~ The number of recommendations made to the department  
1604 by Enterprise Florida, Inc., including the number recommended  
1605 for approval and the number recommended for denial.

1606 (c)~~3.~~ The number of final decisions issued by the  
1607 department for approval and for denial.

1608 (d)~~4.~~ The projects for which a tax refund, tax credit, or  
1609 cash grant agreement was executed, identifying for each project:

1610 1.a. The number of jobs committed to be created.

1611 2.b. The amount of capital investments committed to be  
1612 made.

1613 3.e. The annual average wage committed to be paid.

1614 4.d. The amount of state economic development incentives  
1615 committed to the project from each incentive program under the  
1616 project's terms of agreement with the Department of Economic  
1617 Opportunity.

1618 5.e. The amount and type of local matching funds committed  
1619 to the project.

1620 (e) Tax refunds paid or other payments made funded out of  
1621 the Economic Development Incentives Account for each project.

1622 (f) The types of projects supported.

1623 (3)~~(e)~~ For economic development projects that received tax  
1624 refunds, tax credits, or cash grants under the terms of an



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1625 agreement for incentives, ~~the report must identify:~~

1626     (a)1. The number of jobs actually created.

1627     (b)2. The amount of capital investments actually made.

1628     (c)3. The annual average wage paid.

1629     (4)(d) For a project receiving economic development

1630 incentives approved by the department and receiving federal or

1631 local incentives, ~~the report must include~~ a description of the

1632 federal or local incentives, if available.

1633     (5)(e) The ~~report must state~~ the number of withdrawn or

1634 terminated projects that did not fulfill the terms of their

1635 agreements with the department and, consequently, are not

1636 receiving incentives.

1637     (6) For any agreements signed after July 1, 2010, findings

1638 and recommendations on the efforts of the department to

1639 ascertain the causes of any business's inability to complete its

1640 agreement made under s. 288.106.

1641     (7)(f) The amount ~~report must include an analysis of the~~

1642 economic benefits, as defined in s. 288.005, of tax refunds, tax

1643 credits, or other payments made to projects locating or

1644 expanding in state enterprise zones, rural communities,

1645 brownfield areas, or distressed urban communities. The report

1646 must include a separate analysis of the impact of such tax

1647 refunds on state enterprise zones designated under s. 290.0065,

1648 rural communities, brownfield areas, and distressed urban

1649 communities.

1650     (8) The name of and tax refund amount for each business

1651 that has received a tax refund under s. 288.1045 or s. 288.106

1652 during the preceding fiscal year.

1653     (9)(g) An identification of ~~The report must identify~~ the

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1654 target industry businesses and high-impact businesses.

1655 (10)(h) A description of ~~The report must describe~~ the  
1656 trends relating to business interest in, and usage of, the  
1657 various incentives, and the number of minority-owned or woman-  
1658 owned businesses receiving incentives.

1659 (11)(i) An identification of ~~The report must identify~~  
1660 incentive programs not used and recommendations for program  
1661 changes or program elimination utilized.

1662 (12) Information related to the validation of contractor  
1663 performance required under s. 288.061.

1664 (13) Beginning in 2014, a summation of the activities  
1665 related to the Florida Space Business Incentives Act.

1666 ~~(2) The Division of Strategic Business Development within~~  
1667 ~~the department shall assist Enterprise Florida, Inc., in the~~  
1668 ~~preparation of the annual incentives report.~~

1669 Section 34. Subsection (3) of section 288.92, Florida  
1670 Statutes, is amended to read:

1671 288.92 Divisions of Enterprise Florida, Inc.—

1672 (3) ~~By October 15 each year,~~ Each division shall draft and  
1673 submit an annual report for inclusion in the report required  
1674 under s. 288.906 which details the division's activities during  
1675 the previous ~~prior~~ fiscal year and includes ~~any~~ recommendations  
1676 for improving current statutes related to the division's ~~related~~  
1677 area of responsibility.

1678 Section 35. Subsection (5) of section 288.95155, Florida  
1679 Statutes, is amended to read:

1680 288.95155 Florida Small Business Technology Growth  
1681 Program.—

1682 (5) Enterprise Florida, Inc., shall prepare for inclusion

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1683 in the annual report ~~of the department~~ required under s. 288.907  
1684 ~~by s. 288.095~~ a report on the financial status of the program.  
1685 The report must specify the assets and liabilities of the  
1686 program within the current fiscal year and must include a  
1687 portfolio update that lists all of the businesses assisted, the  
1688 private dollars leveraged by each business assisted, and the  
1689 growth in sales and in employment of each business assisted.

1690 Section 36. Effective July 1, 2013, paragraph (c) of  
1691 subsection (3) of section 288.9914, Florida Statutes, is amended  
1692 to read:

1693 288.9914 Certification of qualified investments; investment  
1694 issuance reporting.—

1695 (3) REVIEW.—

1696 (c) The department may not approve a cumulative amount of  
1697 qualified investments that may result in the claim of more than  
1698 \$178.8 ~~\$163.8~~ million in tax credits during the existence of the  
1699 program or more than \$36.6 ~~\$33.6~~ million in tax credits in a  
1700 single state fiscal year. However, the potential for a taxpayer  
1701 to carry forward an unused tax credit may not be considered in  
1702 calculating the annual limit.

1703 Section 37. Subsection (11) of section 290.0056, Florida  
1704 Statutes, is amended to read:

1705 290.0056 Enterprise zone development agency.—

1706 (11) Before October 1 ~~December 1~~ of each year, the agency  
1707 shall submit to the department for inclusion in the annual  
1708 report required under s. 20.60 a complete and detailed written  
1709 report setting forth:

1710 (a) Its operations and accomplishments during the fiscal  
1711 year.

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1712 (b) The accomplishments and progress concerning the  
1713 implementation of the strategic plan or measurable goals, and  
1714 any updates to the strategic plan or measurable goals.

1715 (c) The number and type of businesses assisted by the  
1716 agency during the fiscal year.

1717 (d) The number of jobs created within the enterprise zone  
1718 during the fiscal year.

1719 (e) The usage and revenue impact of state and local  
1720 incentives granted during the calendar year.

1721 (f) Any other information required by the department.

1722 Section 38. Section 290.014, Florida Statutes, is amended  
1723 to read:

1724 290.014 Annual reports on enterprise zones.—

1725 (1) By October 1 ~~February 1~~ of each year, the Department of  
1726 Revenue shall submit an annual report to the department  
1727 detailing the usage and revenue impact by county of the state  
1728 incentives listed in s. 290.007.

1729 (2) ~~By March 1 of each year, the department shall submit an~~  
1730 ~~annual report to the Governor, the Speaker of the House of~~  
1731 ~~Representatives, and the President of the Senate. The annual~~  
1732 ~~report required under s. 20.60 shall include the information~~  
1733 ~~provided by the Department of Revenue pursuant to subsection (1)~~  
1734 ~~and the information provided by enterprise zone development~~  
1735 ~~agencies pursuant to s. 290.0056. In addition, the report shall~~  
1736 ~~include an analysis of the activities and accomplishments of~~  
1737 ~~each enterprise zone.~~

1738 Section 39. Subsection (11) of section 331.3051, Florida  
1739 Statutes, is amended to read:

1740 331.3051 Duties of Space Florida.—Space Florida shall:

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1741           (11) Annually report on its performance with respect to its  
1742 business plan, to include finance, spaceport operations,  
1743 research and development, workforce development, and education.  
1744 Space Florida shall submit the report ~~shall be submitted~~ to the  
1745 Governor, the President of the Senate, and the Speaker of the  
1746 House of Representatives by November 30 ~~no later than September~~  
1747 ~~1~~ for the previous ~~prior~~ fiscal year. The annual report must  
1748 include operations information as required under s.  
1749 331.310(2)(e).

1750           Section 40. Paragraph (e) of subsection (2) of section  
1751 331.310, Florida Statutes, is amended to read:

1752           331.310 Powers and duties of the board of directors.—

1753           (2) The board of directors shall:

1754           (e) Prepare an annual report of operations as a supplement  
1755 to the annual report required under s. 331.3051(11). The report  
1756 must ~~shall~~ include, but not be limited to, a balance sheet, an  
1757 income statement, a statement of changes in financial position,  
1758 a reconciliation of changes in equity accounts, a summary of  
1759 significant accounting principles, the auditor's report, a  
1760 summary of the status of existing and proposed bonding projects,  
1761 comments from management about the year's business, and  
1762 prospects for the next year, ~~which shall be submitted each year~~  
1763 ~~by November 30 to the Governor, the President of the Senate, the~~  
1764 ~~Speaker of the House of Representatives, the minority leader of~~  
1765 ~~the Senate, and the minority leader of the House of~~  
1766 ~~Representatives.~~

1767           Section 41. Subsection (4) of section 446.50, Florida  
1768 Statutes, is amended to read:

1769           446.50 Displaced homemakers; multiservice programs; report

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1770 to the Legislature; Displaced Homemaker Trust Fund created.—

1771 (4) DISPLACED HOMEMAKER PROGRAM STATE PLAN.—

1772 ~~(a)~~ The Department of Economic Opportunity shall include in  
1773 its annual report required under s. 20.60 a develop a 3-year  
1774 ~~state plan for the displaced homemaker program which shall be~~  
1775 ~~updated annually.~~ The plan must address, at a minimum, the need  
1776 for programs specifically designed to serve displaced  
1777 homemakers, any necessary service components for such programs  
1778 in addition to those described ~~enumerated~~ in this section, goals  
1779 of the displaced homemaker program with an analysis of the  
1780 extent to which those goals are being met, and recommendations  
1781 for ways to address any unmet program goals. Any request for  
1782 funds for program expansion must be based on the ~~state~~ plan.

1783 ~~(b)~~ The displaced homemaker program ~~Each annual update must~~  
1784 ~~address any changes in the components of the 3-year state plan~~  
1785 ~~and a report that~~ must include, but need not be limited to, the  
1786 following:

1787 (a)1. The scope of the incidence of displaced homemakers;

1788 (b)2. A compilation and report, by program, of data  
1789 submitted to the department pursuant to subparagraph (3) (b)3.  
1790 ~~subparagraph 3.~~ by funded displaced homemaker service programs;

1791 (c)3. An identification and description of the programs in  
1792 the state which receive funding from the department, including  
1793 funding information; and

1794 (d)4. An assessment of the effectiveness of each displaced  
1795 homemaker service program based on outcome criteria established  
1796 by rule of the department.

1797 ~~(e)~~ ~~The 3-year state plan must be submitted to the~~  
1798 ~~President of the Senate, the Speaker of the House of~~

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1799 ~~Representatives, and the Governor on or before January 1, 2001,~~  
1800 ~~and annual updates of the plan must be submitted by January 1 of~~  
1801 ~~each subsequent year.~~

1802 Section 42. (1) The tax levied under chapter 212, Florida  
1803 Statutes, may not be collected during the period from 12:01 a.m.  
1804 on August 2, 2013, through 11:59 p.m. on August 4, 2013, on the  
1805 sale of:

1806 (a) Clothing, wallets, or bags, including handbags,  
1807 backpacks, fanny packs, and diaper bags, but excluding  
1808 briefcases, suitcases, and other garment bags, having a sales  
1809 price of \$75 or less per item. As used in this paragraph, the  
1810 term "clothing" means:

1811 1. Any article of wearing apparel intended to be worn on or  
1812 about the human body, excluding watches, watchbands, jewelry,  
1813 umbrellas, and handkerchiefs; and

1814 2. All footwear, excluding skis, swim fins, roller blades,  
1815 and skates.

1816 (b) School supplies having a sales price of \$15 or less per  
1817 item. As used in this paragraph, the term "school supplies"  
1818 means pens, pencils, erasers, crayons, notebooks, notebook  
1819 filler paper, legal pads, binders, lunch boxes, construction  
1820 paper, markers, folders, poster board, composition books, poster  
1821 paper, scissors, cellophane tape, glue or paste, rulers,  
1822 computer disks, protractors, compasses, and calculators.

1823 (c) Personal computers and related accessories having a  
1824 sales price of \$750 or less, purchased for noncommercial home or  
1825 personal use. The term "personal computer" means an electronic  
1826 device that accepts information in digital or similar form and  
1827 manipulates such information for a result based on a sequence of

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1828 instructions. The term includes any electronic book reader,  
1829 laptop, desktop, handheld, tablet, or tower computer but does  
1830 not include cellular telephones, video game consoles, digital  
1831 media receivers, or devices that are not primarily designed to  
1832 process data. The term "related accessories" includes keyboards,  
1833 mice, personal digital assistants, monitors, other peripheral  
1834 devices, modems, routers, and nonrecreational software,  
1835 regardless of whether the accessories are used in association  
1836 with a personal computer base unit; however, the term does not  
1837 include furniture or systems, devices, software, or peripherals  
1838 that are designed or intended primarily for recreational use.  
1839 The term "monitor" does not include a device that includes a  
1840 television tuner.

1841 (2) The tax exemptions provided in this section do not  
1842 apply to sales within a theme park or entertainment complex as  
1843 defined in s. 509.013(9), Florida Statutes, within a public  
1844 lodging establishment as defined in s. 509.013(4), Florida  
1845 Statutes, or within an airport as defined in s. 330.27(2),  
1846 Florida Statutes.

1847 (3) The Department of Revenue may, and all conditions are  
1848 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)  
1849 and 120.54, Florida Statutes, to administer this section.

1850 (4) For the 2012-2013 fiscal year, the sum of \$235,695 in  
1851 nonrecurring funds is appropriated from the General Revenue Fund  
1852 to the Department of Revenue for the purpose of administrating  
1853 this section. Funds remaining unexpended or unencumbered from  
1854 this appropriation as of June 30, 2013, shall revert and be  
1855 reappropriated for the same purpose in the 2013-2014 fiscal  
1856 year.



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1857           Section 43. Except as otherwise expressly provided in this  
1858 act, this act shall take effect upon becoming a law.