

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

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

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

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

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

76 | revived, readopted, and amended to read:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

174 290.00552 Approval procedure.—

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

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

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

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

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

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

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

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



201 organizations have contributed to the planning process.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

425 (b) The community investment corporation may not approve

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

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

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

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

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

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

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

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

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

451 ~~designated as an enterprise zone.~~

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

523 290.012 Transition.—The amendments made to this chapter  
 524 which take effect on July 1, 2020, do not prevent or restrict  
 525 ~~Any enterprise zone having an effective date on or before~~

526 ~~January 1, 2005, shall continue to exist until December 31,~~  
527 ~~2005, and shall cease to exist on that date. any enterprise zone~~  
528 ~~designated or redesignated between ~~on or after~~ January 1, 2006,~~  
529 ~~and December 31, 2015, and which continuously received and on~~  
530 ~~July 1, 2020, still receives state incentives under general law,~~  
531 ~~from continuing to receive such state incentives through the~~  
532 ~~duration of time identified in documents approving such~~  
533 ~~incentives. The provisions of law in the 2019 Florida Statutes~~  
534 ~~that granted state incentives shall continue to apply to such~~  
535 ~~enterprise zones must be designated or redesignated in~~  
536 ~~accordance with the Florida Enterprise Zone Act.~~

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

600 Section 17. Section 290.016, Florida Statutes, is



601 repealed.

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

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

611 (5) EXEMPTIONS; ACCOUNT OF USE.—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

726 | for the refund.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

774 d. The location of the property.

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

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

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

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

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



801 the department within the time specified in subparagraph 4.

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

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

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

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

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

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

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

835

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

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

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

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

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

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

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

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

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

904 2. Eligibility requirements.—

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

907 (I) Cash or other liquid assets;

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

910 (III) Goods or inventory; or

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

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

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

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

950 |       (I) Project development impact and management fees for

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

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

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

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

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

967 (I) A community action program;

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

973 (III) A neighborhood housing services corporation;

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

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

976 163.356;

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

979 (VII) A local workforce development board;

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

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

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

990 (XI) Units of local government;

991 (XII) Units of state government; or

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

994

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

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



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

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

1025 (A) If tax credit applications submitted for approved

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

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

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

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

1054 3. Application requirements.—

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

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

1075 c. A person who has received notification from the

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

1082 4. Administration.—

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

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

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

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

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

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

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

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

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

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

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

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

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

1176 exemption.

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

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

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

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

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

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

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

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



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

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

1205           (a) "Eligible business" means any sole proprietorship,  
 1206 firm, partnership, corporation, bank, savings association,  
 1207 estate, trust, business trust, receiver, syndicate, or other  
 1208 group or combination, or successor business, located in an  
 1209 opportunity ~~enterprise~~ zone. The business must demonstrate to  
 1210 the department that, on the date of application, the total  
 1211 number of full-time jobs defined under paragraph (d) is greater  
 1212 than the total was 12 months prior to that date. An eligible  
 1213 business does not include any business which has claimed the  
 1214 credit permitted under s. 220.181 for any new business employee  
 1215 first beginning employment with the business after July 1, 2020  
 1216 ~~1995~~.

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

1221           (c) "New employee" means a person residing in an  
 1222 opportunity ~~enterprise~~ zone or a participant in the welfare  
 1223 transition program who begins employment with an eligible  
 1224 business after July 1, 2020 ~~1995~~, and who has not been  
 1225 previously employed full time within the preceding 12 months by

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

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

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

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

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

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

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

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

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

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

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

1301 opportunity enterprise zone in which the employee resides.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1359 (9) Any business which has claimed this credit shall not  
 1360 be allowed any credit under the provisions of s. 220.181 for any  
 1361 new employee beginning employment after July 1, 2020 ~~1995~~.

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

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

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

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

HB 1429

2020

1376           220.181 Opportunity ~~Enterprise~~ zone jobs credit.—  
1377           (1) (a) There shall be allowed a credit against the tax  
1378 imposed by this chapter to any business located in an  
1379 opportunity ~~enterprise~~ zone which demonstrates to the department  
1380 that, on the date of application, the total number of full-time  
1381 jobs is greater than the total was 12 months before that date.  
1382 The credit shall be computed as 20 percent of the actual monthly  
1383 wages paid in this state to each new employee hired when a new  
1384 job has been created, as defined under s. 220.03(1)(ee), ~~unless~~  
1385 ~~the business is located in a rural enterprise zone, pursuant to~~  
1386 ~~s. 290.004, in which case the credit shall be 30 percent of the~~  
1387 ~~actual monthly wages paid.~~ If no less than 20 percent of the  
1388 employees of the business are residents of an opportunity  
1389 ~~enterprise~~ zone, excluding temporary and part-time employees,  
1390 the credit shall be computed as 30 percent of the actual monthly  
1391 wages paid in this state to each new employee hired when a new  
1392 job has been created, ~~unless the business is located in a rural~~  
1393 ~~enterprise zone, in which case the credit shall be 45 percent of~~  
1394 ~~the actual monthly wages paid, for a period of up to 24~~  
1395 ~~consecutive months.~~ If the new employee hired when a new job is  
1396 created is a participant in the welfare transition program, the  
1397 following credit shall be a percent of the actual monthly wages  
1398 paid: 40 percent for \$4 above the hourly federal minimum wage  
1399 rate; 41 percent for \$5 above the hourly federal minimum wage  
1400 rate; 42 percent for \$6 above the hourly federal minimum wage



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1479 (7) Any business which has claimed this credit shall not  
1480 be allowed any credit under the provision of s. 212.096 for any  
1481 new employee beginning employment after July 1, 2020 ~~1995~~. The  
1482 provisions of this subsection shall not apply when a corporation  
1483 converts to an S corporation for purposes of compliance with the  
1484 Internal Revenue Code of 1986, as amended; however, no  
1485 corporation shall be allowed the benefit of this credit and the  
1486 credit under s. 212.096 either for the same new employee or for  
1487 the same taxable year. In addition, such a corporation shall not  
1488 be allowed any credit under s. 212.096 until it has filed notice  
1489 of its intent to change its status for tax purposes and until  
1490 its final return under this chapter for the taxable year prior  
1491 to such change has been filed.

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

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

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

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

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

1516 220.182 Opportunity Enterprise zone property tax credit.—

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

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

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

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

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

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

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

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

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

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

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

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

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



1601 assessed as expansion-related or rebuilt property.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1680 163.503 Definitions.—

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

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

1685 163.522 State redevelopment programs.—

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

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

1693 166.231 Municipalities; public service tax.—

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

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

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

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

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

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

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

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

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

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

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

1739 193.085 Listing all property.—

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

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

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

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

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

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

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

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

1776 | 195.099 Periodic review.—

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

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

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

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

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

1791 | (b) Any business or organization located in an area that  
 1792 | was designated as an enterprise zone pursuant to chapter 290 as  
 1793 | of December 30, 2015, an opportunity zone pursuant to chapter  
 1794 | 290 after July 1, 2020, or a brownfield area that increases  
 1795 | operations on a site located within the same zone or area  
 1796 | colocated with a commercial or industrial operation owned by the  
 1797 | same business or organization under common control with the same  
 1798 | business or organization.

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



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

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

1806 196.1995 Economic development ad valorem tax exemption.—

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

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

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

1833         ....Yes-For authority to grant exemptions.

1834         ....No-Against authority to grant exemptions.

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

1851 approved in a referendum in which the ballot question contained  
1852 in subsection (3) appears on the ballot, the authority of the  
1853 board of county commissioners or the governing authority of the  
1854 municipality to grant exemptions is limited solely to new  
1855 businesses and expansions of existing businesses that are  
1856 located in an area which was designated as an enterprise zone  
1857 pursuant to chapter 290 as of December 30, 2015, in an  
1858 opportunity zone as defined in chapter 290 as of July 1, 2020,  
1859 or in a brownfield area. New businesses and expansions of  
1860 existing businesses located in an area that was designated as an  
1861 enterprise zone pursuant to chapter 290 as of December 30, 2015,  
1862 or is in an opportunity zone as defined in chapter 290 as of  
1863 July 1, 2020, but is not in a brownfield area, may qualify for  
1864 the ad valorem tax exemption only if approved by motion or  
1865 resolution of the local governing body, subject to ordinance  
1866 adoption, or by ordinance, enacted before December 31, 2015.  
1867 Property acquired to replace existing property shall not be  
1868 considered to facilitate a business expansion. All data center  
1869 equipment for a data center shall be exempt from ad valorem  
1870 taxation for the term of the approved exemption. The exemption  
1871 applies only to taxes levied by the respective unit of  
1872 government granting the exemption. The exemption does not apply,  
1873 however, to taxes levied for the payment of bonds or to taxes  
1874 authorized by a vote of the electors pursuant to s. 9(b) or s.  
1875 12, Art. VII of the State Constitution. Any such exemption shall

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1964 Section 36. Subsection (6) of section 212.02, Florida  
1965 Statutes, is amended to read:

1966 212.02 Definitions.—The following terms and phrases when  
1967 used in this chapter have the meanings ascribed to them in this  
1968 section, except where the context clearly indicates a different  
1969 meaning:

1970 (6) "Opportunity Enterprise zone" means an area of the  
1971 state as set forth in chapter 290 ~~designated pursuant to s.~~  
1972 ~~290.0065. This subsection expires on the date specified in s.~~  
1973 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

1974 Section 37. Subsections (6) and (7) of section 220.02,  
1975 Florida Statutes, are amended to read:

1976           220.02 Legislative intent.—

1977           (6) (a) It is the intent of the Legislature that the

1978 opportunity ~~enterprise~~ zone jobs credit provided by s. 220.181

1979 be applicable only to those businesses located in an opportunity

1980 ~~enterprise~~ zone. It is further the intent of the Legislature to

1981 provide an incentive for the increased provision of employment

1982 opportunities leading to the improvement of the quality of life

1983 of those employed and the positive expansion of the economy of

1984 the state as well as the economy of present opportunity

1985 ~~enterprise~~ zones.

1986           (b) Any person charged with any criminal offense arising

1987 from a civil disorder associated with an emergency, as defined

1988 in s. 220.03(1)(i), and found guilty, whether or not

1989 adjudication of guilt or imposition of sentence is suspended,

1990 deferred, or withheld, is not eligible to make application for,

1991 receive, or in any other manner enjoy the benefits or any form

1992 of assistance available under chapter 80-247, Laws of Florida.

1993           ~~(c) This subsection expires on the date specified in s.~~

1994 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

1995           (7) (a) It is the intent of the Legislature that the

1996 opportunity ~~enterprise~~ zone property tax credit provided by s.

1997 220.182 be applicable only to those new or expanded businesses

1998 located in opportunity ~~enterprise~~ zones which make a positive

1999 expansionary contribution to the economy of this state and to

2000 the economy of their local communities in terms of new jobs for



2001 residents of opportunity ~~enterprise~~ zones and improvements to  
 2002 real and personal property located in opportunity ~~enterprise~~  
 2003 zones.

2004 (b) Any person charged with any criminal offense arising  
 2005 from a civil disorder associated with an emergency, as defined  
 2006 in s. 220.03(1)(i), and found guilty, whether or not  
 2007 adjudication of guilt or imposition of sentence is suspended,  
 2008 deferred, or withheld, is not eligible to make application for,  
 2009 receive, or in any other manner enjoy the benefits or any form  
 2010 of assistance available under chapter 80-248, Laws of Florida.

2011 ~~(c) This subsection expires on the date specified in s.~~  
 2012 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

2013 Section 38. Paragraphs (a), (c), (i), (j), (k), (o), (p),  
 2014 (q), (t), (u), and (ee) of subsection (1) of section 220.03,  
 2015 Florida Statutes, are amended to read:

2016 220.03 Definitions.—

2017 (1) SPECIFIC TERMS.—When used in this code, and when not  
 2018 otherwise distinctly expressed or manifestly incompatible with  
 2019 the intent thereof, the following terms shall have the following  
 2020 meanings:

2021 (a) "Ad valorem taxes paid" means 96 percent of property  
 2022 taxes levied for operating purposes and does not include  
 2023 interest, penalties, or discounts foregone. In addition, the  
 2024 term "ad valorem taxes paid," for purposes of the credit in s.  
 2025 220.182, means the ad valorem tax paid on new or additional real

2026 or personal property acquired to establish a new business or  
2027 facilitate a business expansion, including pollution and waste  
2028 control facilities, or any part thereof, and including one or  
2029 more buildings or other structures, machinery, fixtures, and  
2030 equipment. ~~This paragraph expires on the date specified in s.~~  
2031 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

2032 (c) "Business" or "business firm" means any business  
2033 entity authorized to do business in this state as defined in  
2034 paragraph (e), and any bank or savings and loan association as  
2035 defined in s. 220.62, subject to the tax imposed by the  
2036 provisions of this chapter. ~~This paragraph expires on the date~~  
2037 ~~specified in s. 290.016 for the expiration of the Florida~~  
2038 ~~Enterprise Zone Act.~~

2039 (i) "Emergency," as used in s. 220.02 and in paragraph (u)  
2040 of this subsection, means occurrence of widespread or severe  
2041 damage, injury, or loss of life or property proclaimed pursuant  
2042 to s. 14.022 or declared pursuant to s. 252.36. ~~This paragraph~~  
2043 ~~expires on the date specified in s. 290.016 for the expiration~~  
2044 ~~of the Florida Enterprise Zone Act.~~

2045 (j) "Opportunity Enterprise zone" means an area in the  
2046 state as set forth in chapter 290 ~~designated pursuant to s.~~  
2047 ~~290.0065. This paragraph expires on the date specified in s.~~  
2048 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

2049 (k) "Expansion of an existing business," for the purposes  
2050 of the opportunity enterprise zone property tax credit, means

2051 any business entity authorized to do business in this state as  
 2052 defined in paragraph (e), and any bank or savings and loan  
 2053 association as defined in s. 220.62, subject to the tax imposed  
 2054 by the provisions of this chapter, located in an opportunity  
 2055 ~~enterprise~~ zone, which expands by or through additions to real  
 2056 and personal property and which establishes five or more new  
 2057 jobs to employ five or more additional full-time employees at  
 2058 such location. ~~This paragraph expires on the date specified in~~  
 2059 ~~s. 290.016 for the expiration of the Florida Enterprise Zone~~  
 2060 ~~Act.~~

2061 (o) "Local government" means any county or incorporated  
 2062 municipality in the state. ~~This paragraph expires on the date~~  
 2063 ~~specified in s. 290.016 for the expiration of the Florida~~  
 2064 ~~Enterprise Zone Act.~~

2065 (p) "New business," for the purposes of the opportunity  
 2066 ~~enterprise~~ zone property tax credit, means any business entity  
 2067 authorized to do business in this state as defined in paragraph  
 2068 (e), or any bank or savings and loan association as defined in  
 2069 s. 220.62, subject to the tax imposed by the provisions of this  
 2070 chapter, first beginning operations on a site located in an  
 2071 opportunity ~~enterprise~~ zone and clearly separate from any other  
 2072 commercial or industrial operations owned by the same entity,  
 2073 bank, or savings and loan association and which establishes five  
 2074 or more new jobs to employ five or more additional full-time  
 2075 employees at such location. ~~This paragraph expires on the date~~

HB 1429

2020

2076 ~~specified in s. 290.016 for the expiration of the Florida~~  
2077 ~~Enterprise Zone Act.~~

2078 (q) "New employee," for the purposes of the opportunity  
2079 ~~enterprise~~ zone jobs credit, means a person residing in an  
2080 opportunity ~~enterprise~~ zone or a participant in the welfare  
2081 transition program who is employed at a business located in an  
2082 opportunity ~~enterprise~~ zone who begins employment in the  
2083 operations of the business after July 1, 2020 ~~July 1, 1995~~, and  
2084 who has not been previously employed full time within the  
2085 preceding 12 months by the business or a successor business  
2086 claiming the credit pursuant to s. 220.181. A person shall be  
2087 deemed to be employed by such a business if the person performs  
2088 duties in connection with the operations of the business on a  
2089 full-time basis, provided she or he is performing such duties  
2090 for an average of at least 36 hours per week each month. The  
2091 person must be performing such duties at a business site located  
2092 in an opportunity ~~enterprise~~ zone. ~~This paragraph expires on the~~  
2093 ~~date specified in s. 290.016 for the expiration of the Florida~~  
2094 ~~Enterprise Zone Act.~~

2095 (t) "Project" means any activity undertaken by an eligible  
2096 sponsor, as defined in s. 220.183(2)(c), which is designed to  
2097 construct, improve, or substantially rehabilitate housing that  
2098 is affordable to low-income or very-low-income households as  
2099 defined in s. 420.9071(19) and (28); designed to provide housing  
2100 opportunities for persons with special needs as defined in s.

2101 420.0004; designed to provide commercial, industrial, or public  
2102 resources and facilities; or designed to improve entrepreneurial  
2103 and job-development opportunities for low-income persons. A  
2104 project may be the investment necessary to increase access to  
2105 high-speed broadband capability in a rural community that had an  
2106 enterprise zone designated pursuant to chapter 290 as of May 1,  
2107 2015, or is an opportunity zone as set forth in chapter 290,  
2108 including projects that result in improvements to communications  
2109 assets that are owned by a business. A project may include the  
2110 provision of museum educational programs and materials that are  
2111 directly related to any project approved between January 1,  
2112 1996, and December 31, 1999, and located in an area that was in  
2113 an enterprise zone designated ~~pursuant to s. 290.0065~~ as of May  
2114 1, 2015 or is an opportunity zone as set forth in chapter 290.  
2115 This paragraph does not preclude projects that propose to  
2116 construct or rehabilitate low-income or very-low-income housing  
2117 on scattered sites or housing opportunities for persons with  
2118 special needs as defined in s. 420.0004. With respect to  
2119 housing, contributions may be used to pay the following eligible  
2120 project-related activities:

- 2121 1. Project development, impact, and management fees for  
2122 special needs, low-income, or very-low-income housing projects;
- 2123 2. Down payment and closing costs for eligible persons, as  
2124 defined in s. 420.9071(19) and (28);
- 2125 3. Administrative costs, including housing counseling and

2126 marketing fees, not to exceed 10 percent of the community  
 2127 contribution, directly related to special needs, low-income, or  
 2128 very-low-income projects; and

2129 4. Removal of liens recorded against residential property  
 2130 by municipal, county, or special-district local governments when  
 2131 satisfaction of the lien is a necessary precedent to the  
 2132 transfer of the property to an eligible person, as defined in s.  
 2133 420.9071(19) and (28), for the purpose of promoting home  
 2134 ownership. Contributions for lien removal must be received from  
 2135 a nonrelated third party.

2136 (u) "Rebuilding of an existing business" means replacement  
 2137 or restoration of real or tangible property destroyed or damaged  
 2138 in an emergency, as defined in paragraph (i), after July 1,  
 2139 1995, in an enterprise zone or after July 1, 2020, in an  
 2140 opportunity zone, by a business entity authorized to do business  
 2141 in this state as defined in paragraph (e), or a bank or savings  
 2142 and loan association as defined in s. 220.62, subject to the tax  
 2143 imposed by the provisions of this chapter, located in the  
 2144 enterprise zone. ~~This paragraph expires on the date specified in~~  
 2145 ~~s. 290.016 for the expiration of the Florida Enterprise Zone~~  
 2146 ~~Act.~~

2147 (ee) "New job has been created" means that, on the date of  
 2148 approval application, the total number of full-time jobs is  
 2149 greater than the total was 12 months prior to that date, as  
 2150 demonstrated to the department by a business located in the

2151 opportunity ~~enterprise~~ zone.

2152 Section 39. Paragraph (a) of subsection (1) of section  
2153 220.13, Florida Statutes, is amended to read:

2154 220.13 "Adjusted federal income" defined.—

2155 (1) The term "adjusted federal income" means an amount  
2156 equal to the taxpayer's taxable income as defined in subsection  
2157 (2), or such taxable income of more than one taxpayer as  
2158 provided in s. 220.131, for the taxable year, adjusted as  
2159 follows:

2160 (a) Additions.—There shall be added to such taxable  
2161 income:

2162 1.a. The amount of any tax upon or measured by income,  
2163 excluding taxes based on gross receipts or revenues, paid or  
2164 accrued as a liability to the District of Columbia or any state  
2165 of the United States which is deductible from gross income in  
2166 the computation of taxable income for the taxable year.

2167 b. Notwithstanding sub-subparagraph a., if a credit taken  
2168 under s. 220.1875 is added to taxable income in a previous  
2169 taxable year under subparagraph 11. and is taken as a deduction  
2170 for federal tax purposes in the current taxable year, the amount  
2171 of the deduction allowed shall not be added to taxable income in  
2172 the current year. The exception in this sub-subparagraph is  
2173 intended to ensure that the credit under s. 220.1875 is added in  
2174 the applicable taxable year and does not result in a duplicate  
2175 addition in a subsequent year.

2176           2. The amount of interest which is excluded from taxable  
 2177 income under s. 103(a) of the Internal Revenue Code or any other  
 2178 federal law, less the associated expenses disallowed in the  
 2179 computation of taxable income under s. 265 of the Internal  
 2180 Revenue Code or any other law, excluding 60 percent of any  
 2181 amounts included in alternative minimum taxable income, as  
 2182 defined in s. 55(b)(2) of the Internal Revenue Code, if the  
 2183 taxpayer pays tax under s. 220.11(3).

2184           3. In the case of a regulated investment company or real  
 2185 estate investment trust, an amount equal to the excess of the  
 2186 net long-term capital gain for the taxable year over the amount  
 2187 of the capital gain dividends attributable to the taxable year.

2188           4. That portion of the wages or salaries paid or incurred  
 2189 for the taxable year which is equal to the amount of the credit  
 2190 allowable for the taxable year under s. 220.181. ~~This~~  
 2191 ~~subparagraph shall expire on the date specified in s. 290.016~~  
 2192 ~~for the expiration of the Florida Enterprise Zone Act.~~

2193           5. That portion of the ad valorem school taxes paid or  
 2194 incurred for the taxable year which is equal to the amount of  
 2195 the credit allowable for the taxable year under s. 220.182. ~~This~~  
 2196 ~~subparagraph shall expire on the date specified in s. 290.016~~  
 2197 ~~for the expiration of the Florida Enterprise Zone Act.~~

2198           6. The amount taken as a credit under s. 220.195 which is  
 2199 deductible from gross income in the computation of taxable  
 2200 income for the taxable year.



2201           7. That portion of assessments to fund a guaranty  
 2202 association incurred for the taxable year which is equal to the  
 2203 amount of the credit allowable for the taxable year.

2204           8. In the case of a nonprofit corporation which holds a  
 2205 pari-mutuel permit and which is exempt from federal income tax  
 2206 as a farmers' cooperative, an amount equal to the excess of the  
 2207 gross income attributable to the pari-mutuel operations over the  
 2208 attributable expenses for the taxable year.

2209           9. The amount taken as a credit for the taxable year under  
 2210 s. 220.1895.

2211           10. Up to nine percent of the eligible basis of any  
 2212 designated project which is equal to the credit allowable for  
 2213 the taxable year under s. 220.185.

2214           11. The amount taken as a credit for the taxable year  
 2215 under s. 220.1875. The addition in this subparagraph is intended  
 2216 to ensure that the same amount is not allowed for the tax  
 2217 purposes of this state as both a deduction from income and a  
 2218 credit against the tax. This addition is not intended to result  
 2219 in adding the same expense back to income more than once.

2220           12. The amount taken as a credit for the taxable year  
 2221 under s. 220.192.

2222           13. The amount taken as a credit for the taxable year  
 2223 under s. 220.193.

2224           14. Any portion of a qualified investment, as defined in  
 2225 s. 288.9913, which is claimed as a deduction by the taxpayer and

2226 taken as a credit against income tax pursuant to s. 288.9916.

2227 15. The costs to acquire a tax credit pursuant to s.  
 2228 288.1254(5) that are deducted from or otherwise reduce federal  
 2229 taxable income for the taxable year.

2230 16. The amount taken as a credit for the taxable year  
 2231 pursuant to s. 220.194.

2232 17. The amount taken as a credit for the taxable year  
 2233 under s. 220.196. The addition in this subparagraph is intended  
 2234 to ensure that the same amount is not allowed for the tax  
 2235 purposes of this state as both a deduction from income and a  
 2236 credit against the tax. The addition is not intended to result  
 2237 in adding the same expense back to income more than once.

2238 Section 40. Paragraph (a) of subsection (5) of section  
 2239 288.0659, Florida Statutes, is amended to read:

2240 288.0659 Local Government Distressed Area Matching Grant  
 2241 Program.—

2242 (5) To qualify for a grant, the business being targeted by  
 2243 a local government must create at least 15 full-time jobs, must  
 2244 be new to this state, must be expanding its operations in this  
 2245 state, or would otherwise leave the state absent state and local  
 2246 assistance, and the local government applying for the grant must  
 2247 expedite its permitting processes for the target business by  
 2248 accelerating the normal review and approval timelines. In  
 2249 addition to these requirements, the department shall review the  
 2250 grant requests using the following evaluation criteria, with

2251 priority given in descending order:

2252 (a) The presence and degree of pervasive poverty,  
 2253 unemployment, and general distress ~~as determined pursuant to s.~~  
 2254 ~~290.0058~~ in the area where the business will locate, with  
 2255 priority given to locations with greater degrees of poverty,  
 2256 unemployment, and general distress. In determining whether an  
 2257 area suffers from pervasive poverty, unemployment, and general  
 2258 distress, the department shall use data from the most current  
 2259 decennial census and from information published by the Bureau of  
 2260 the Census and the Bureau of Labor Statistics. The data shall be  
 2261 comparable in point or period of time and methodology employed.

2262 Section 41. Paragraph (a) of subsection (1) of section  
 2263 288.076, Florida Statutes, is amended to read:

2264 288.076 Return on investment reporting for economic  
 2265 development programs.—

2266 (1) As used in this section, the term:

2267 (a) "Jobs" has the same meaning as provided in s.  
 2268 288.106(2) ~~288.106(2)(i)~~.

2269 Section 42. Paragraphs (g) through (l) of subsection (2)  
 2270 of section 288.106, Florida Statutes, are redesignated as  
 2271 paragraphs (f) through (k), respectively, present paragraph (f)  
 2272 is amended, and a new paragraph (l) is added to that subsection,  
 2273 to read:

2274 288.106 Tax refund program for qualified target industry  
 2275 businesses.—

2276 (2) DEFINITIONS.—As used in this section:

2277 ~~(f) "Enterprise zone" means an area designated as an~~  
 2278 ~~enterprise zone pursuant to s. 290.0065.~~

2279 (1) "Opportunity zone" means an area as set forth in  
 2280 chapter 290.

2281 Section 43. Subsection (7) of section 288.907, Florida  
 2282 Statutes, is amended to read:

2283 288.907 Annual incentives report.—By December 30 of each  
 2284 year, Enterprise Florida, Inc., in conjunction with the  
 2285 department, shall provide the Governor, the President of the  
 2286 Senate, and the Speaker of the House of Representatives a  
 2287 detailed incentives report quantifying the economic benefits for  
 2288 all of the economic development incentive programs marketed by  
 2289 Enterprise Florida, Inc. The annual incentives report must  
 2290 include:

2291 (7) The amount of tax refunds, tax credits, or other  
 2292 payments made to projects locating or expanding in state  
 2293 opportunity ~~enterprise~~ zones, rural communities, brownfield  
 2294 areas, or distressed urban communities. The report must include  
 2295 a separate analysis of the impact of such tax refunds on state  
 2296 opportunity ~~enterprise~~ zones ~~designated under s. 290.0065~~, rural  
 2297 communities, brownfield areas, and distressed urban communities.

2298 Section 44. Paragraph (e) of subsection (2), subsection  
 2299 (4), and paragraph (1) of subsection (5) of section 288.1089,  
 2300 Florida Statutes, is amended to read:

2301 288.1089 Innovation Incentive Program.—

2302 (2) As used in this section, the term:

2303 (e) "Opportunity Enterprise zone" means an area designated  
 2304 as an opportunity enterprise zone pursuant to chapter 290 s.  
 2305 290.0065.

2306 (4) To qualify for review by the department, the applicant  
 2307 must, at a minimum, establish the following to the satisfaction  
 2308 of the department:

2309 (a) The jobs created by the project must pay an estimated  
 2310 annual average wage equaling at least 130 percent of the average  
 2311 private sector wage. The department may waive this average wage  
 2312 requirement at the request of Enterprise Florida, Inc., for a  
 2313 project located in a rural area, a brownfield area, or an  
 2314 opportunity enterprise zone, when the merits of the individual  
 2315 project or the specific circumstances in the community in  
 2316 relationship to the project warrant such action. A  
 2317 recommendation for waiver by Enterprise Florida, Inc., must  
 2318 include a specific justification for the waiver and be  
 2319 transmitted to the department in writing. If the department  
 2320 elects to waive the wage requirement, the waiver must be stated  
 2321 in writing and the reasons for granting the waiver must be  
 2322 explained.

2323 (b) A research and development project must:

2324 1. Serve as a catalyst for an emerging or evolving  
 2325 technology cluster.

2326           2. Demonstrate a plan for significant higher education  
 2327 collaboration.

2328           3. Provide the state, at a minimum, a cumulative break-  
 2329 even economic benefit within a 20-year period.

2330           4. Be provided with a one-to-one match from the local  
 2331 community. The match requirement may be reduced or waived in  
 2332 rural areas of opportunity or reduced in rural areas, brownfield  
 2333 areas, and opportunity ~~enterprise~~ zones.

2334           (c) An innovation business project in this state, other  
 2335 than a research and development project, must:

2336           1.a. Result in the creation of at least 1,000 direct, new  
 2337 jobs at the business; or

2338           b. Result in the creation of at least 500 direct, new jobs  
 2339 if the project is located in a rural area, a brownfield area, or  
 2340 an opportunity ~~enterprise~~ zone.

2341           2. Have an activity or product that is within an industry  
 2342 that is designated as a target industry business under s.  
 2343 288.106 or a designated sector under s. 288.108.

2344           3.a. Have a cumulative investment of at least \$500 million  
 2345 within a 5-year period; or

2346           b. Have a cumulative investment that exceeds \$250 million  
 2347 within a 10-year period if the project is located in a rural  
 2348 area, brownfield area, or an opportunity ~~enterprise~~ zone.

2349           4. Be provided with a one-to-one match from the local  
 2350 community. The match requirement may be reduced or waived in

2351 rural areas of opportunity or reduced in rural areas, brownfield  
 2352 areas, and opportunity ~~enterprise~~ zones.

2353 (d) For an alternative and renewable energy project in  
 2354 this state, the project must:

2355 1. Demonstrate a plan for significant collaboration with  
 2356 an institution of higher education;

2357 2. Provide the state, at a minimum, a cumulative break-  
 2358 even economic benefit within a 20-year period;

2359 3. Include matching funds provided by the applicant or  
 2360 other available sources. The match requirement may be reduced or  
 2361 waived in rural areas of opportunity or reduced in rural areas,  
 2362 brownfield areas, and opportunity ~~enterprise~~ zones;

2363 4. Be located in this state; and

2364 5. Provide at least 35 direct, new jobs that pay an  
 2365 estimated annual average wage that equals at least 130 percent  
 2366 of the average private sector wage.

2367 (5) The department shall review proposals pursuant to s.  
 2368 288.061 for all three categories of innovation incentive awards.  
 2369 Before making a recommendation to the executive director, the  
 2370 department shall solicit comments and recommendations from the  
 2371 Department of Agriculture and Consumer Services. For each  
 2372 project, the evaluation and recommendation to the department  
 2373 must include, but need not be limited to:

2374 (1) Additional evaluative criteria for a research and  
 2375 development facility project, including:

2376 1. A description of the extent to which the project has  
 2377 the potential to serve as catalyst for an emerging or evolving  
 2378 cluster.

2379 2. A description of the extent to which the project has or  
 2380 could have a long-term collaborative research and development  
 2381 relationship with one or more universities or community colleges  
 2382 in this state.

2383 3. A description of the existing or projected impact of  
 2384 the project on established clusters or targeted industry  
 2385 sectors.

2386 4. A description of the project's contribution to the  
 2387 diversity and resiliency of the innovation economy of this  
 2388 state.

2389 5. A description of the project's impact on special needs  
 2390 communities, including, but not limited to, rural areas,  
 2391 distressed urban areas, and opportunity ~~enterprise~~ zones.

2392 Section 45. Paragraph (c) of subsection (5) of section  
 2393 288.1175, Florida Statutes, is amended to read:

2394 288.1175 Agriculture education and promotion facility.—

2395 (5) The Department of Agriculture and Consumer Services  
 2396 shall competitively evaluate applications for funding of an  
 2397 agriculture education and promotion facility. If the number of  
 2398 applicants exceeds three, the Department of Agriculture and  
 2399 Consumer Services shall rank the applications based upon  
 2400 criteria developed by the Department of Agriculture and Consumer



2401 Services, with priority given in descending order to the  
2402 following items:

2403 (c) The location of the facility in a brownfield site as  
2404 defined in s. 376.79(4), a rural enterprise zone as defined in  
2405 s. 290.004, Florida Statutes 2018, an opportunity zone as  
2406 defined in chapter 290, an agriculturally depressed area as  
2407 defined in s. 570.74, or a county that has lost its agricultural  
2408 land to environmental restoration projects.

2409 Section 46. Section 290.06561, Florida Statutes, is  
2410 repealed.

2411 Section 47. Paragraph (f) of subsection (2) of section  
2412 339.2821, Florida Statutes, is amended to read:

2413 339.2821 Economic development transportation projects.—

2414 (2) The department, in consultation with the Department of  
2415 Economic Opportunity, shall review each transportation project  
2416 for approval and funding. In the review, the department must  
2417 consider:

2418 (f) The location of the transportation project in an  
2419 opportunity ~~enterprise~~ zone as set forth in chapter 290  
2420 ~~designated in s. 290.0055;~~

2421  
2422 The department may contact any agency it deems appropriate for  
2423 additional information regarding the approval of a  
2424 transportation project. A transportation project must be  
2425 approved by the department to be eligible for funding.

HB 1429

2020

2426 Section 48. Paragraph (b) of subsection (5) of section  
 2427 339.63, Florida Statutes, is amended to read:

2428 339.63 System facilities designated; additions and  
 2429 deletions.—

2430 (5)

2431 (b) A facility designated part of the Strategic Intermodal  
 2432 System pursuant to paragraph (a) that is within the jurisdiction  
 2433 of a local government that maintains a transportation  
 2434 concurrency system shall receive a waiver of transportation  
 2435 concurrency requirements applicable to Strategic Intermodal  
 2436 System facilities in order to accommodate any development at the  
 2437 facility which occurs pursuant to a building permit issued on or  
 2438 before December 31, 2017, but only if such facility is located:

2439 1. Within an area designated pursuant to s. 288.0656(7) as  
 2440 a rural area of opportunity;

2441 2. Within an opportunity ~~a rural enterprise~~ zone as  
 2442 defined in chapter 290 ~~s. 290.004(5)~~; or

2443 3. Within 15 miles of the boundary of a rural area of  
 2444 opportunity or an opportunity ~~a rural enterprise~~ zone.

2445 Section 49. Paragraph (d) of subsection (2) of section  
 2446 624.5105, Florida Statutes, is amended to read:

2447 624.5105 Community contribution tax credit; authorization;  
 2448 limitations; eligibility and application requirements;  
 2449 administration; definitions; expiration.—

2450 (2) ELIGIBILITY REQUIREMENTS.—

2451 (d) The project shall be located in an area that was  
2452 designated as an enterprise zone pursuant to chapter 290 between  
2453 ~~as of~~ May 1, 2015, and July 1, 2015; an opportunity zone after  
2454 July 1, 2020; or a Front Porch Florida Community. Any project  
2455 designed to provide housing opportunities for persons with  
2456 special needs as defined in s. 420.0004 or to construct or  
2457 rehabilitate housing for low-income or very-low-income  
2458 households as defined in s. 420.9071(19) and (28) is exempt from  
2459 the area requirement of this paragraph.

2460 Section 50. Enterprise zone boundaries identified in s.  
2461 290.00710, s. 290.0072, s. 290.00725, s. 290.00726, s.  
2462 290.00727, s. 290.00728, s. 290.00729, s. 290.0073, s.  
2463 290.00731, s. 290.0074, or s. 290.0077, Florida Statutes, that  
2464 were in existence before December 31, 2015, are preserved for  
2465 the purpose of allowing local governments to administer local  
2466 incentive programs within these boundaries through December 31,  
2467 2021, except for eligible contiguous multi-phase projects in  
2468 which at least one certificate of use or occupancy has been  
2469 issued before December 31, 2021, and which project will then  
2470 vest the remaining project phases until completion, but no later  
2471 than December 31, 2026.

2472 Section 51. The Division of Law Revision is directed to  
2473 prepare a reviser's bill for the 2021 Regular Session to  
2474 substitute the term "opportunity zone" for "enterprise zone,"  
2475 substitute the term "opportunity zones" for "enterprise zones,"

HB 1429

2020

2476 | and substitute the term "Florida Opportunity Zone Act" for  
2477 | "Florida Enterprise Zone Act" wherever those terms appear in the  
2478 | Florida Statutes, except where such terms appear in this act.  
2479 |       Section 52. This act shall take effect July 1, 2020.