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LEGISLATIVE ACTION

Senate	.	House
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The Conference Committee on CS/SB 406, 1st Eng. recommended the following:

1 **Senate Conference Committee Amendment (with title**
2 **amendment)**

3
4 Delete everything after the enacting clause
5 and insert:

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



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

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

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

23 1. The capital investment tax credit established under s.
24 220.191, Florida Statutes.

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

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

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

31 5. The Quick Action Closing Fund established under s.
32 288.1088, Florida Statutes.

33 6. The Innovation Incentive Program established under s.
34 288.1089, Florida Statutes.

35 7. Enterprise Zone Program incentives established under ss.
36 212.08(5), 212.08(15), 212.096, 220.181, and 220.182, Florida
37 Statutes.

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

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



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

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

47 4. The Florida Sports Foundation and related programs
48 established under ss. 288.1162, 288.11621, 288.1166, 288.1167,
49 288.1168, 288.1169, and 288.1171, Florida Statutes.

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

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

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

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

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

62 5. The Quick Response Training Program established under s.
63 288.047, Florida Statutes.

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

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

68 (3) Pursuant to the schedule established in subsection (2),
69 the Office of Economic and Demographic Research shall evaluate
70 and determine the economic benefits, as defined in s. 288.005,



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71 Florida Statutes, of each program over the previous 3 years. The
72 analysis must also evaluate the number of jobs created, the
73 increase or decrease in personal income, and the impact on state
74 gross domestic product from the direct, indirect, and induced
75 effects of the state's investment in each program over the
76 previous 3 years.

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

86 (b) The analysis must use the model developed by the Office
87 of Economic and Demographic Research, as required in s. 216.138,
88 Florida Statutes, to evaluate each program. The office shall
89 provide a written explanation of the key assumptions of the
90 model and how it is used. If the office finds that another
91 evaluation model is more appropriate to evaluate a program, it
92 may use another model, but it must provide an explanation as to
93 why the selected model was more appropriate.

94 (4) Pursuant to the schedule established in subsection (2),
95 OPPAGA shall evaluate each program over the previous 3 years for
96 its effectiveness and value to the taxpayers of this state and
97 include recommendations on each program for consideration by the
98 Legislature. The analysis may include relevant economic
99 development reports or analyses prepared by the Department of



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100 Economic Opportunity, Enterprise Florida, Inc., or local or
101 regional economic development organizations; interviews with the
102 parties involved; or any other relevant data.

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

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

110 20.60 Department of Economic Opportunity; creation; powers
111 and duties.—

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

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

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

122 1. The displaced homemaker program established under s.
123 446.50.

124 2. Information provided by the Department of Revenue under
125 s. 290.014.

126 3. Information provided by enterprise zone development
127 agencies under s. 290.0056 and an analysis of the activities and
128 accomplishments of each enterprise zone.



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129 4. The Economic Gardening Business Loan Pilot Program
130 established under s. 288.1081 and the Economic Gardening
131 Technical Assistance Pilot Program established under s.
132 288.1082.

133 5. A detailed report of the performance of the Black
134 Business Loan Program and a cumulative summary of quarterly
135 report data required under s. 288.714.

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

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

141 210.20 Employees and assistants; distribution of funds.—

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

146 (c) Beginning July 1, 2013, and continuing through June 30,
147 ~~2033~~ ~~2021~~, the division shall from month to month certify to the
148 Chief Financial Officer the amount derived from the cigarette
149 tax imposed by s. 210.02, less the service charges provided for
150 in s. 215.20 and less 0.9 percent of the amount derived from the
151 cigarette tax imposed by s. 210.02, which shall be deposited
152 into the Alcoholic Beverage and Tobacco Trust Fund, specifying
153 an amount equal to 1 percent of the net collections, and that
154 amount shall be deposited into the Biomedical Research Trust
155 Fund in the Department of Health. These funds are appropriated
156 annually in an amount not to exceed \$3 million from the
157 Biomedical Research Trust Fund for the Department of Health and



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158 the Sanford-Burnham Medical Research Institute to work in
159 conjunction for the purpose of establishing activities and grant
160 opportunities in relation to biomedical research.

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

164 212.08 Sales, rental, use, consumption, distribution, and
165 storage tax; specified exemptions.—The sale at retail, the
166 rental, the use, the consumption, the distribution, and the
167 storage to be used or consumed in this state of the following
168 are hereby specifically exempt from the tax imposed by this
169 chapter.

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

171 (a) Also exempt are:

172 1. Water delivered to the purchaser through pipes or
173 conduits or delivered for irrigation purposes. The sale of
174 drinking water in bottles, cans, or other containers, including
175 water that contains minerals or carbonation in its natural state
176 or water to which minerals have been added at a water treatment
177 facility regulated by the Department of Environmental Protection
178 or the Department of Health, is exempt. This exemption does not
179 apply to the sale of drinking water in bottles, cans, or other
180 containers if carbonation or flavorings, except those added at a
181 water treatment facility, have been added. Water that has been
182 enhanced by the addition of minerals and that does not contain
183 any added carbonation or flavorings is also exempt.

184 2. All fuels used by a public or private utility, including
185 any municipal corporation or rural electric cooperative
186 association, in the generation of electric power or energy for



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187 sale. Fuel other than motor fuel and diesel fuel is taxable as
188 provided in this chapter with the exception of fuel expressly
189 exempt herein. Effective July 1, 2013, natural gas used to
190 generate electricity in a non-combustion fuel cell used in
191 stationary equipment is exempt from the tax imposed by this
192 chapter. Motor fuels and diesel fuels are taxable as provided in
193 chapter 206, with the exception of those motor fuels and diesel
194 fuels used by railroad locomotives or vessels to transport
195 persons or property in interstate or foreign commerce, which are
196 taxable under this chapter only to the extent provided herein.
197 The basis of the tax shall be the ratio of intrastate mileage to
198 interstate or foreign mileage traveled by the carrier's railroad
199 locomotives or vessels that were used in interstate or foreign
200 commerce and that had at least some Florida mileage during the
201 previous fiscal year of the carrier, such ratio to be determined
202 at the close of the fiscal year of the carrier. However, during
203 the fiscal year in which the carrier begins its initial
204 operations in this state, the carrier's mileage apportionment
205 factor may be determined on the basis of an estimated ratio of
206 anticipated miles in this state to anticipated total miles for
207 that year, and subsequently, additional tax shall be paid on the
208 motor fuel and diesel fuels, or a refund may be applied for, on
209 the basis of the actual ratio of the carrier's railroad
210 locomotives' or vessels' miles in this state to its total miles
211 for that year. This ratio shall be applied each month to the
212 total Florida purchases made in this state of motor and diesel
213 fuels to establish that portion of the total used and consumed
214 in intrastate movement and subject to tax under this chapter.
215 The basis for imposition of any discretionary surtax shall be



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216 set forth in s. 212.054. Fuels used exclusively in intrastate
217 commerce do not qualify for the proration of tax.

218 3. The transmission or wheeling of electricity.

219 (5) EXEMPTIONS; ACCOUNT OF USE.—

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

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

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

225 b. "Housing project" means the conversion of an existing
226 manufacturing or industrial building to a housing unit which is
227 ~~units~~ in an urban high-crime area, an enterprise zone, an
228 empowerment zone, a Front Porch Community, a designated
229 brownfield site for which a rehabilitation agreement with the
230 Department of Environmental Protection or a local government
231 delegated by the Department of Environmental Protection has been
232 executed under s. 376.80 and any abutting real property parcel
233 within a brownfield area, or an urban infill area; and in which
234 the developer agrees to set aside at least 20 percent of the
235 housing units in the project for low-income and moderate-income
236 persons or the construction in a designated brownfield area of
237 affordable housing for persons described in s. 420.0004(9),
238 (11), (12), or (17) or in s. 159.603(7).

239 c. "Mixed-use project" means the conversion of an existing
240 manufacturing or industrial building to mixed-use units that
241 include artists' studios, art and entertainment services, or
242 other compatible uses. A mixed-use project must be located in an
243 urban high-crime area, an enterprise zone, an empowerment zone,
244 a Front Porch Community, a designated brownfield site for which



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245 a rehabilitation agreement with the Department of Environmental
246 Protection or a local government delegated by the Department of
247 Environmental Protection has been executed under s. 376.80 and
248 any abutting real property parcel within a brownfield area, or
249 an urban infill area; and the developer must agree to set aside
250 at least 20 percent of the square footage of the project for
251 low-income and moderate-income housing.

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

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

262 a. The name and address of the owner.

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

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

266 d. A certification by the local building code inspector
267 that the project is substantially completed.

268 e. A sworn statement, under penalty of perjury, from the
269 general contractor licensed in this state with whom the owner
270 contracted to construct the project, which statement lists the
271 building materials used in the construction of the project and
272 the actual cost thereof, and the amount of sales tax paid on
273 these materials. If a general contractor was not used, the owner



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274 shall provide this information in a sworn statement, under
275 penalty of perjury. Copies of invoices evidencing payment of
276 sales tax must be attached to the sworn statement.

277 3. An application for a refund under this paragraph must be
278 submitted to the department within 6 months after the date the
279 project is deemed to be substantially completed by the local
280 building code inspector. Within 30 working days after receipt of
281 the application, the department shall determine if it meets the
282 requirements of this paragraph. A refund approved pursuant to
283 this paragraph shall be made within 30 days after formal
284 approval of the application by the department.

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

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

290 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
291 entity by this chapter do not inure to any transaction that is
292 otherwise taxable under this chapter when payment is made by a
293 representative or employee of the entity by any means,
294 including, but not limited to, cash, check, or credit card, even
295 when that representative or employee is subsequently reimbursed
296 by the entity. In addition, exemptions provided to any entity by
297 this subsection do not inure to any transaction that is
298 otherwise taxable under this chapter unless the entity has
299 obtained a sales tax exemption certificate from the department
300 or the entity obtains or provides other documentation as
301 required by the department. Eligible purchases or leases made
302 with such a certificate must be in strict compliance with this



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303 subsection and departmental rules, and any person who makes an
304 exempt purchase with a certificate that is not in strict
305 compliance with this subsection and the rules is liable for and
306 shall pay the tax. The department may adopt rules to administer
307 this subsection.

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

317 (rr) *Equipment used in aircraft repair and maintenance.*—
318 ~~There shall be exempt from the tax imposed by this chapter~~
319 Replacement engines, parts, and equipment used in the repair or
320 maintenance of qualified aircraft and, aircraft of more than
321 2,000 pounds maximum certified takeoff weight, including and
322 rotary wing aircraft, are exempt from the tax imposed under this
323 chapter if ~~of more than 10,300 pounds maximum certified takeoff~~
324 ~~weight,~~ when such parts or equipment are installed on such
325 aircraft that is being repaired or maintained in this state.

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

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



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332 to read:

333 212.20 Funds collected, disposition; additional powers of
334 department; operational expense; refund of taxes adjudicated
335 unconstitutionally collected.—

336 (6) Distribution of all proceeds under this chapter and s.
337 202.18(1) (b) and (2) (b) shall be as follows:

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

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

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

357 3. After the distribution under subparagraphs 1. and 2.,
358 0.095 percent shall be transferred to the Local Government Half-
359 cent Sales Tax Clearing Trust Fund and distributed pursuant to
360 s. 218.65.



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361 4. After the distributions under subparagraphs 1., 2., and
362 3., 2.0440 percent of the available proceeds shall be
363 transferred monthly to the Revenue Sharing Trust Fund for
364 Counties pursuant to s. 218.215.

365 5. After the distributions under subparagraphs 1., 2., and
366 3., 1.3409 percent of the available proceeds shall be
367 transferred monthly to the Revenue Sharing Trust Fund for
368 Municipalities pursuant to s. 218.215. If the total revenue to
369 be distributed pursuant to this subparagraph is at least as
370 great as the amount due from the Revenue Sharing Trust Fund for
371 Municipalities and the former Municipal Financial Assistance
372 Trust Fund in state fiscal year 1999-2000, no municipality shall
373 receive less than the amount due from the Revenue Sharing Trust
374 Fund for Municipalities and the former Municipal Financial
375 Assistance Trust Fund in state fiscal year 1999-2000. If the
376 total proceeds to be distributed are less than the amount
377 received in combination from the Revenue Sharing Trust Fund for
378 Municipalities and the former Municipal Financial Assistance
379 Trust Fund in state fiscal year 1999-2000, each municipality
380 shall receive an amount proportionate to the amount it was due
381 in state fiscal year 1999-2000.

382 6. Of the remaining proceeds:

383 a. In each fiscal year, the sum of \$29,915,500 shall be
384 divided into as many equal parts as there are counties in the
385 state, and one part shall be distributed to each county. The
386 distribution among the several counties must begin each fiscal
387 year on or before January 5th and continue monthly for a total
388 of 4 months. If a local or special law required that any moneys
389 accruing to a county in fiscal year 1999-2000 under the then-



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390 existing provisions of s. 550.135 be paid directly to the
391 district school board, special district, or a municipal
392 government, such payment must continue until the local or
393 special law is amended or repealed. The state covenants with
394 holders of bonds or other instruments of indebtedness issued by
395 local governments, special districts, or district school boards
396 before July 1, 2000, that it is not the intent of this
397 subparagraph to adversely affect the rights of those holders or
398 relieve local governments, special districts, or district school
399 boards of the duty to meet their obligations as a result of
400 previous pledges or assignments or trusts entered into which
401 obligated funds received from the distribution to county
402 governments under then-existing s. 550.135. This distribution
403 specifically is in lieu of funds distributed under s. 550.135
404 before July 1, 2000.

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



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419 288.11621(3).

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

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

435 e. The department shall distribute up to \$55,555 monthly to
436 each certified applicant as defined in s. 288.11631 for a
437 facility used by a single spring training franchise, or up to
438 \$111,110 monthly to each certified applicant as defined in s.
439 288.11631 for a facility used by more than one spring training
440 franchise. Monthly distributions begin 60 days after such
441 certification or July 1, 2016, whichever is later, and continue
442 for not more than 30 years, except as otherwise provided in s.
443 288.11631. A certified applicant identified in this sub-
444 subparagraph may not receive more in distributions than expended
445 by the applicant for the public purposes provided in s.
446 288.11631(3).

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



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448 Fund.

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

451 213.053 Confidentiality and information sharing.—

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

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

464
465 Disclosure of information under this subsection shall be
466 pursuant to a written agreement between the executive director
467 and the agency. Such agencies, governmental or nongovernmental,
468 shall be bound by the same requirements of confidentiality as
469 the Department of Revenue. Breach of confidentiality is a
470 misdemeanor of the first degree, punishable as provided by s.
471 775.082 or s. 775.083.

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

474 220.182 Enterprise zone property tax credit.—

475 (1)

476 (b) If the credit granted pursuant to this section is not



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477 fully used in any one year, the unused amount may be carried
478 forward for a period not to exceed 5 years. The carryover credit
479 may be used in a subsequent year when the tax imposed by this
480 chapter for such year exceeds the credit for such year under
481 this section after applying the other credits and unused credit
482 carryovers in the order provided in s. 220.02(8). The amount of
483 credit taken under this section in any one year, however, shall
484 not exceed \$25,000 for each eligible location, or, if no less
485 than 20 percent of the employees of the business at that
486 location are residents of an enterprise zone, excluding
487 temporary employees, the amount shall not exceed \$50,000 for
488 each eligible location.

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

505 Section 9. Subsection (9) of section 220.194, Florida



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506 Statutes, is amended to read:

507 220.194 Corporate income tax credits for spaceflight
508 projects.—

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

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

519 288.005 Definitions.—As used in this chapter, the term:

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

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

530 288.012 State of Florida international offices; state
531 protocol officer; protocol manual.—The Legislature finds that
532 the expansion of international trade and tourism is vital to the
533 overall health and growth of the economy of this state. This
534 expansion is hampered by the lack of technical and business



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

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

- 551 (a) The number of Florida companies assisted.
- 552 (b) The number of inquiries received about investment
553 opportunities in this state.
- 554 (c) The number of trade leads generated.
- 555 (d) The number of investment projects announced.
- 556 (e) The estimated U.S. dollar value of sales confirmations.
- 557 (f) The number of representation agreements.
- 558 (g) The number of company consultations.
- 559 (h) Barriers or other issues affecting the effective
560 operation of the office.
- 561 (i) Changes in office operations which are planned for the
562 current fiscal year.
- 563 (j) Marketing activities conducted.



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

566 (l) Activities conducted with Florida's other international
567 offices.

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

570 Section 12. Present subsections (2) and (3) of section
571 288.061, Florida Statutes, are renumbered as subsections (3) and
572 (4), respectively, and a new subsection (2) and subsection (5)
573 are added to that section, to read:

574 288.061 Economic development incentive application
575 process.—

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

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

591 (b) After an economic development incentive application is
592 approved, the awardee shall provide, in each year that the



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593 department is required to validate contractor performance, a
594 signed written declaration. The written declaration must state
595 that the awardee has reviewed the information and that the
596 information is true, correct, and complete to the best of the
597 awardee's knowledge and belief.

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

600 288.0656 Rural Economic Development Initiative.—

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

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

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

613 (c) ~~The report shall also include~~ Information as to the
614 economic impact of the projects coordinated by REDI. ~~7~~ and

615 (d) Recommendations based on the review and evaluation of
616 statutes and rules having an adverse impact on rural
617 communities, ~~7~~ and proposals to mitigate such adverse impacts.

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

620 288.076 Return on investment reporting for economic
621 development programs.—



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622 (1) As used in this section, the term:
623 (a) "Jobs" has the same meaning as provided in s.
624 288.106(2) (i).
625 (b) "Participant business" means an employing unit, as
626 defined in s. 443.036, that has entered into an agreement with
627 the department to receive a state investment.
628 (c) "Project" has the same meaning as provided in s.
629 288.106(2) (m).
630 (d) "Project award date" means the date a participant
631 business enters into an agreement with the department to receive
632 a state investment.
633 (e) "State investment" means any state grants, tax
634 exemptions, tax refunds, tax credits, or other state incentives
635 provided to a business under a program administered by the
636 department, including the capital investment tax credit under s.
637 220.191.
638 (2) The department shall maintain a website for the purpose
639 of publishing the information described in this section. The
640 information required to be published under this section must be
641 provided in a format accessible to the public which enables
642 users to search for and sort specific data and to easily view
643 and retrieve all data at once.
644 (3) Within 48 hours after expiration of the period of
645 confidentiality for project information deemed confidential and
646 exempt pursuant to s. 288.075, the department shall publish the
647 following information pertaining to each project:
648 (a) Projected economic benefits.—The projected economic
649 benefits at the time of the initial project award date.
650 (b) Project information.—



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

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

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

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

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

662 (c) Participant business information.-

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

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

672 3. The date of the project award.

673 4. The expected duration of the contract.

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

676 (d) Project evaluation criteria.-Economic benefits
677 generated by the project.

678 (e) Project performance goals.-

679 1. The incremental direct jobs attributable to the project,



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680 identifying the number of jobs generated and the number of jobs
681 retained.

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

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

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

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

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

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

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

708 (6) Annually, the department shall publish information



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709 relating to the progress of Quick Action Closing Fund projects,
710 including the average number of days between the date the
711 department receives a completed application and the date on
712 which the application is approved.

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

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

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

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

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

735 Section 15. Paragraph (c) of subsection (3) of section
736 288.095, Florida Statutes, is repealed.

737 Section 16. Effective July 1, 2013, present paragraphs (d)



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738 through (h) of subsection (2) of section 288.1045, Florida
739 Statutes, are redesignated as paragraphs (c) through (g),
740 respectively, and present paragraph (c) of that subsection is
741 amended to read:

742 288.1045 Qualified defense contractor and space flight
743 business tax refund program.—

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

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

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

752 288.106 Tax refund program for qualified target industry
753 businesses.—

754 (3) TAX REFUND; ELIGIBLE AMOUNTS.—

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

766 (4) APPLICATION AND APPROVAL PROCESS.—



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

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

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

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

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

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

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

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



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796 ~~project.~~

797 ~~7.8.~~ A review of the business's past activities in this
798 state or other states, including whether the ~~such~~ business has
799 been subjected to criminal or civil fines and penalties. This
800 subparagraph does not require the disclosure of confidential
801 information.

802 (7) ADMINISTRATION.—

803 (d) Beginning with tax refund agreements signed after July
804 1, 2010, the department shall attempt to ascertain the causes
805 for any business's failure to complete its agreement and ~~shall~~
806 ~~report~~ its findings and recommendations must be included in the
807 annual incentives report under s. 288.907 ~~to the Governor, the~~
808 ~~President of the Senate, and the Speaker of the House of~~
809 ~~Representatives. The report shall be submitted by December 1 of~~
810 ~~each year beginning in 2011.~~

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

815 288.107 Brownfield redevelopment bonus refunds.—

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

817 (c) "Brownfield area eligible for bonus refunds" means a
818 brownfield site for which a rehabilitation agreement with the
819 Department of Environmental Protection or a local government
820 delegated by the Department of Environmental Protection has been
821 executed under s. 376.80 and any abutting real property parcel
822 within a brownfield ~~contiguous area of one or more brownfield~~
823 ~~sites, some of which may not be contaminated, and which has been~~
824 designated by a local government by resolution under s. 376.80.



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825 ~~Such areas may include all or portions of community~~
826 ~~redevelopment areas, enterprise zones, empowerment zones, other~~
827 ~~such designated economically deprived communities and areas, and~~
828 ~~Environmental Protection Agency designated brownfield pilot~~
829 ~~projects.~~

830 (d) "Eligible business" means:

831 1. A qualified target industry business as defined in s.
832 288.106(2); or

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

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

842 (a) A bonus refund of \$2,500 shall be allowed to any
843 qualified target industry business as defined in s. 288.106 for
844 each new Florida job created in a brownfield area eligible for
845 bonus refunds which ~~that~~ is claimed on the qualified target
846 industry business's annual refund claim authorized in s.
847 288.106(6).

848 (b) A bonus refund of up to \$2,500 shall be allowed to any
849 other eligible business as defined in subparagraph (1)(d)2. for
850 each new Florida job created in a brownfield area eligible for
851 bonus refunds which ~~that~~ is claimed under an annual claim
852 procedure similar to the annual refund claim authorized in s.
853 288.106(6). The amount of the refund shall be equal to 20



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854 percent of the average annual wage for the jobs created.

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

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

861 (b) The completion of a fixed capital investment of at
862 least \$2 million in mixed-use business activities, including
863 multiunit housing, commercial, retail, and industrial in
864 brownfield areas eligible for bonus refunds, ~~or at least~~
865 ~~\$500,000 in brownfield areas that do not require site cleanup,~~
866 by an eligible business applying for a refund under paragraph
867 (2)(b) which provides benefits to its employees.

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

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

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

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

877 (a) To be eligible to receive a bonus refund for new
878 Florida jobs created in a brownfield area eligible for bonus
879 refunds, a business must have been certified as a qualified
880 target industry business under s. 288.106 or eligible business
881 as defined in paragraph (1)(d) and must have indicated on the
882 qualified target industry business tax refund application form



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883 submitted in accordance with s. 288.106(4) or other similar
884 agreement for other eligible business as defined in paragraph
885 (1)(d) that the project for which the application is submitted
886 is or will be located in a brownfield area eligible for bonus
887 refunds and that the business is applying for certification as a
888 qualified brownfield business under this section, and must have
889 signed a qualified target industry business tax refund agreement
890 with the department that indicates that the business has been
891 certified as a qualified target industry business located in a
892 brownfield area eligible for bonus refunds and specifies the
893 schedule of brownfield redevelopment bonus refunds that the
894 business may be eligible to receive in each fiscal year.

895 (b) To be considered to receive an eligible brownfield
896 redevelopment bonus refund payment, the business meeting the
897 requirements of paragraph (a) must submit a claim once each
898 fiscal year on a claim form approved by the department which
899 indicates the location of the brownfield site for which a
900 rehabilitation agreement with the Department of Environmental
901 Protection or a local government delegated by the Department of
902 Environmental Protection has been executed under s. 376.80, the
903 address of the business facility's brownfield location, the name
904 of the brownfield in which it is located, the number of jobs
905 created, and the average wage of the jobs created by the
906 business within the brownfield as defined in s. 288.106 or other
907 eligible business as defined in paragraph (1)(d) and the
908 administrative rules and policies for that section.

909 (f) Applications shall be reviewed and certified pursuant
910 to s. 288.061. The department shall review all applications
911 submitted under s. 288.106 or other similar application forms



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912 for other eligible businesses as defined in paragraph (1) (d)
913 which indicate that the proposed project will be located in a
914 brownfield area eligible for bonus refunds and determine, with
915 the assistance of the Department of Environmental Protection,
916 that the project location is within a brownfield area eligible
917 for bonus refunds as provided in this act.

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

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

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

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

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

933 288.1081 Economic Gardening Business Loan Pilot Program.—

934 (8) The annual report required under s. 20.60 must describe
935 ~~On June 30 and December 31 of each year, the department shall~~
936 ~~submit a report to the Governor, the President of the Senate,~~
937 ~~and the Speaker of the House of Representatives which describes~~
938 in detail the use of the loan funds. The report must include, at
939 a minimum, the number of businesses receiving loans, the number
940 of full-time equivalent jobs created as a result of the loans,



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941 the amount of wages paid to employees in the newly created jobs,
942 the locations and types of economic activity undertaken by the
943 borrowers, the amounts of loan repayments made to date, and the
944 default rate of borrowers.

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

947 288.1082 Economic Gardening Technical Assistance Pilot
948 Program.—

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

959 Section 22. Paragraph (e) of subsection (3) of section
960 288.1088, Florida Statutes, is amended to read:

961 288.1088 Quick Action Closing Fund.—

962 (3)

963 (e) The department ~~Enterprise Florida, Inc.,~~ shall validate
964 contractor performance and report. ~~such validation shall be~~
965 ~~reported~~ in the annual incentives report required under s.
966 288.907 within 6 months after completion of the contract to the
967 ~~Governor, President of the Senate, and the Speaker of the House~~
968 ~~of Representatives.~~

969 Section 23. Paragraphs (b) and (d) of subsection (4), and



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970 subsections (9) and (11) of section 288.1089, Florida Statutes,
971 are amended to read:

972 288.1089 Innovation Incentive Program.—

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

976 (b) A research and development project must:

977 1. Serve as a catalyst for an emerging or evolving
978 technology cluster.

979 2. Demonstrate a plan for significant higher education
980 collaboration.

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

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

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

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

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

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

997 4. Be located in this state; and

998 5. Provide at least 35 direct, new jobs that pay an



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999 estimated annual average wage that equals at least 130 percent
1000 of the average private sector wage.

1001 (9) The department shall validate the performance of an
1002 innovation business, a research and development facility, or an
1003 alternative and renewable energy business that has received an
1004 award. At the conclusion of the innovation incentive award
1005 agreement, or its earlier termination, the department shall
1006 include in the annual incentives report required under s.
1007 288.907 a detailed description of, ~~within 90 days, submit a~~
1008 ~~report to the Governor, the President of the Senate, and the~~
1009 ~~Speaker of the House of Representatives detailing~~ whether the
1010 recipient of the innovation incentive grant achieved its
1011 specified outcomes.

1012 (11)~~(a)~~ The department shall include in ~~submit to the~~
1013 ~~Governor, the President of the Senate, and the Speaker of the~~
1014 ~~House of Representatives, as part of the annual~~ incentives
1015 report required under s. 288.907, a report summarizing the
1016 activities and accomplishments of the recipients of grants from
1017 the Innovation Incentive Program during the previous 12 months
1018 and an evaluation of whether the recipients are catalysts for
1019 additional direct and indirect economic development in Florida.

1020 ~~(b) Beginning March 1, 2010, and every third year~~
1021 ~~thereafter, the Office of Program Policy Analysis and Government~~
1022 ~~Accountability, in consultation with the Auditor General's~~
1023 ~~Office, shall release a report evaluating the Innovation~~
1024 ~~Incentive Program's progress toward creating clusters of high-~~
1025 ~~wage, high-skilled, complementary industries that serve as~~
1026 ~~catalysts for economic growth specifically in the regions in~~
1027 ~~which they are located, and generally for the state as a whole.~~



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1028 ~~Such report should include critical analyses of quarterly and~~
1029 ~~annual reports, annual audits, and other documents prepared by~~
1030 ~~the Innovation Incentive Program awardees; relevant economic~~
1031 ~~development reports prepared by the department, Enterprise~~
1032 ~~Florida, Inc., and local or regional economic development~~
1033 ~~organizations; interviews with the parties involved; and any~~
1034 ~~other relevant data. Such report should also include legislative~~
1035 ~~recommendations, if necessary, on how to improve the Innovation~~
1036 ~~Incentive Program so that the program reaches its anticipated~~
1037 ~~potential as a catalyst for direct and indirect economic~~
1038 ~~development in this state.~~

1039 Section 24. Effective July 1, 2013, section 288.11631,
1040 Florida Statutes, is created to read:

1041 288.11631 Retention of Major League Baseball spring
1042 training baseball franchises.—

1043 (1) DEFINITIONS.—As used in this section, the term:

1044 (a) "Agreement" means a certified, signed lease between an
1045 applicant that applies for certification on or after July 1,
1046 2013, and a spring training franchise for the use of a facility.

1047 (b) "Applicant" means a unit of local government as defined
1048 in s. 218.369, including a local government located in the same
1049 county, which has partnered with a certified applicant before
1050 the effective date of this section or with an applicant for a
1051 new certification, for purposes of sharing in the
1052 responsibilities of a facility.

1053 (c) "Certified applicant" means a facility for a spring
1054 training franchise or a unit of local government that is
1055 certified under this section.

1056 (d) "Facility" means a spring training stadium, playing



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1057 fields, and appurtenances intended to support spring training
1058 activities.

1059 (e) "Local funds" and "local matching funds" mean funds
1060 provided by a county, municipality, or other local government.

1061 (2) CERTIFICATION PROCESS.-

1062 (a) Before certifying an applicant to receive state funding
1063 for a facility for a spring training franchise, the department
1064 must verify that:

1065 1. The applicant is responsible for the construction or
1066 renovation of the facility for a spring training franchise or
1067 holds title to the property on which the facility for a spring
1068 training franchise is located.

1069 2. The applicant has a certified copy of a signed agreement
1070 with a spring training franchise. The signed agreement with a
1071 spring training franchise for the use of a facility must, at a
1072 minimum, be equal to the length of the term of the bonds issued
1073 for the public purpose of constructing or renovating a facility
1074 for a spring training franchise. If no such bonds are issued for
1075 the public purpose of constructing or renovating a facility for
1076 a spring training franchise, the signed agreement with a spring
1077 training franchise for the use of a facility must be for at
1078 least 20 years. Any such agreement with a spring training
1079 franchise for the use of a facility cannot be signed more than 4
1080 years before the expiration of any existing agreement with a
1081 spring training franchise for the use of a facility. The
1082 agreement must also require the franchise to reimburse the state
1083 for state funds expended by an applicant under this section if
1084 the franchise relocates before the agreement expires. The
1085 agreement may be contingent on an award of funds under this



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1086 section and other conditions precedent.

1087 3. The applicant has made a financial commitment to provide
1088 50 percent or more of the funds required by an agreement for the
1089 construction or renovation of the facility for a spring training
1090 franchise. The commitment may be contingent upon an award of
1091 funds under this section and other conditions precedent.

1092 4. The applicant demonstrates that the facility for a
1093 spring training franchise will attract a paid attendance of at
1094 least 50,000 persons annually to the spring training games.

1095 5. The facility for a spring training franchise is located
1096 in a county that levies a tourist development tax under s.
1097 125.0104.

1098 (b) The department shall evaluate applications for state
1099 funding of the construction or renovation of the facility for a
1100 spring training franchise. The evaluation criteria must include
1101 the following items:

1102 1. The anticipated effect on the economy of the local
1103 community where the facility is to be constructed or renovated,
1104 including projections on paid attendance, local and state tax
1105 collections generated by spring training games, and direct and
1106 indirect job creation resulting from the spring training
1107 activities.

1108 2. The amount of the local matching funds committed to a
1109 facility relative to the amount of state funding sought.

1110 3. The potential for the facility to be used as a multiple
1111 purpose, year-round facility.

1112 4. The intended use of the funds by the applicant.

1113 5. The length of time that a spring training franchise has
1114 been under an agreement to conduct spring training activities



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1115 within an applicant's geographic location or jurisdiction.

1116 6. The length of time that an applicant's facility has been
1117 used by one or more spring training franchises, including
1118 continuous use as facilities for spring training.

1119 7. The term remaining on a lease between an applicant and a
1120 spring training franchise for a facility.

1121 8. The length of time that a spring training franchise
1122 agrees to use an applicant's facility if an application is
1123 granted under this section.

1124 9. The location of the facility in a brownfield, an
1125 enterprise zone, a community redevelopment area, or other area
1126 of targeted development or revitalization included in an urban
1127 infill redevelopment plan.

1128 (c) Each applicant certified on or after July 1, 2013,
1129 shall enter into an agreement with the department which:

1130 1. Specifies the amount of the state incentive funding to
1131 be distributed. The amount of state incentive funding per
1132 certified applicant may not exceed \$20 million. However, if a
1133 certified applicant's facility is used by more than one spring
1134 training franchise, the maximum amount may not exceed \$50
1135 million, and the Department of Revenue shall make distributions
1136 to the applicant pursuant to s. 212.20(6)(d)6.e. for not more
1137 than 37 years and 6 months.

1138 2. States the criteria that the certified applicant must
1139 meet in order to remain certified. These criteria must include a
1140 provision stating that the spring training franchise must
1141 reimburse the state for any funds received if the franchise does
1142 not comply with the terms of the contract.

1143 3. States that the certified applicant is subject to



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1144 decertification if the certified applicant fails to comply with
1145 this section or the agreement.

1146 4. States that the department may recover state incentive
1147 funds if the certified applicant is decertified.

1148 5. Specifies the information that the certified applicant
1149 must report to the department.

1150 6. Includes any provision deemed prudent by the department.

1151 (3) USE OF FUNDS.—

1152 (a) A certified applicant may use funds provided under s.
1153 212.20(6)(d)6.e. only to:

1154 1. Serve the public purpose of constructing or renovating a
1155 facility for a spring training franchise.

1156 2. Pay or pledge for the payment of debt service on, or to
1157 fund debt service reserve funds, arbitrage rebate obligations,
1158 or other amounts payable with respect thereto, bonds issued for
1159 the construction or renovation of such facility, or for the
1160 reimbursement of such costs or the refinancing of bonds issued
1161 for such purposes.

1162 (b) State funds awarded to a certified applicant for a
1163 facility for a spring training franchise may not be used to
1164 subsidize facilities that are privately owned by, maintained by,
1165 and used exclusively by a spring training franchise.

1166 (c) The Department of Revenue may not distribute funds
1167 under 212.20(6)(d)6.e. until July 1, 2016. Further, the
1168 Department of Revenue may not distribute funds to an applicant
1169 certified on or after July 1, 2013, until it receives notice
1170 from the department that:

1171 1. The certified applicant has encumbered funds under
1172 either subparagraph (a)1. or 2.; and



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1173 2. If applicable, any existing agreement with a spring
1174 training franchise for the use of a facility has expired.

1175 (d)1. All certified applicants shall place unexpended state
1176 funds received pursuant to s. 212.20(6)(d)6.e. in a trust fund
1177 or separate account for use only as authorized in this section.

1178 2. A certified applicant may request that the department
1179 notify the Department of Revenue to suspend further
1180 distributions of state funds made available under s.
1181 212.20(6)(d)6.e. for 12 months after expiration of an existing
1182 agreement with a spring training franchise to provide the
1183 certified applicant with an opportunity to enter into a new
1184 agreement with a spring training franchise, at which time the
1185 distributions shall resume.

1186 3. The expenditure of state funds distributed to an
1187 applicant certified after July 1, 2013, must begin within 48
1188 months after the initial receipt of the state funds. In
1189 addition, the construction or renovation of a spring training
1190 facility must be completed within 24 months after the project's
1191 commencement.

1192 (4) ANNUAL REPORTS.—

1193 (a) On or before September 1 of each year, a certified
1194 applicant shall submit to the department a report that includes,
1195 but is not limited to:

1196 1. A detailed accounting of all local and state funds
1197 expended to date on the project financed under this section.

1198 2. A copy of the contract between the certified local
1199 governmental entity and the spring training franchise.

1200 3. A cost-benefit analysis of the team's impact on the
1201 community.



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1202 4. Evidence that the certified applicant continues to meet
1203 the criteria in effect when the applicant was certified.

1204 (b) The department shall compile the information received
1205 from each certified applicant and publish the information
1206 annually by November 1.

1207 (5) DECERTIFICATION.—

1208 (a) The department shall decertify a certified applicant
1209 upon the request of the certified applicant.

1210 (b) The department shall decertify a certified applicant if
1211 the certified applicant does not:

1212 1. Have a valid agreement with a spring training franchise;

1213 or

1214 2. Satisfy its commitment to provide local matching funds
1215 to the facility.

1216
1217 However, decertification proceedings against a local government
1218 certified after July 1, 2013, shall be delayed until 12 months
1219 after the expiration of the local government's existing
1220 agreement with a spring training franchise, and without a new
1221 agreement being signed, if the certified local government can
1222 demonstrate to the department that it is in active negotiations
1223 with a major league spring training franchise, other than the
1224 franchise that was the basis for the original certification.

1225 (c) A certified applicant has 60 days after it receives a
1226 notice of intent to decertify from the department to petition
1227 for review of the decertification. Within 45 days after receipt
1228 of the request for review, the department must notify a
1229 certified applicant of the outcome of the review.

1230 (d) The department shall notify the Department of Revenue



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1231 that a certified applicant has been decertified within 10 days
1232 after the order of decertification becomes final. The Department
1233 of Revenue shall immediately stop the payment of any funds under
1234 this section which were not encumbered by the certified
1235 applicant under subparagraph (3)(a)2.

1236 (e) The department shall order a decertified applicant to
1237 repay all of the unencumbered state funds that the applicant
1238 received under this section and any interest that accrued on
1239 those funds. The repayment must be made within 60 days after the
1240 decertification order becomes final. These funds shall be
1241 deposited into the General Revenue Fund.

1242 (f) A local government as defined in s. 218.369 may not be
1243 decertified by the department if it has paid or pledged for the
1244 payment of debt service on, or to fund debt service reserve
1245 funds, arbitrage rebate obligations, or other amounts payable
1246 with respect thereto, bonds issued for the construction or
1247 renovation of the facility for which the local government was
1248 certified, or for the reimbursement of such costs or the
1249 refinancing of bonds issued for the construction or renovation
1250 of the facility for which the local government was certified, or
1251 for the reimbursement of such costs or the refinancing of bonds
1252 issued for such purpose. This subsection does not preclude or
1253 restrict the ability of a certified local government to
1254 refinance, refund, or defease such bonds.

1255 (6) RULEMAKING.—The department shall adopt rules to
1256 implement the certification, decertification, and
1257 decertification review processes required by this section.

1258 (7) AUDITS.—The Auditor General may conduct audits as
1259 provided in s. 11.45 to verify that the distributions under this



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1260 section are expended as required in this section. If the Auditor
1261 General determines that the distributions under this section are
1262 not expended as required by this section, the Auditor General
1263 shall notify the Department of Revenue, which may pursue
1264 recovery of the funds under the laws and rules governing the
1265 assessment of taxes.

1266 Section 25. Subsection (3) of section 288.1253, Florida
1267 Statutes, is amended to read:

1268 288.1253 Travel and entertainment expenses.—

1269 (3) The Office of Film and Entertainment ~~department~~ shall
1270 include in the annual report for the entertainment industry
1271 financial incentive program required under s. 288.1254(10) a
1272 ~~prepare an annual~~ report of the office's expenditures of the
1273 ~~Office of Film and Entertainment and provide such report to the~~
1274 ~~Legislature no later than December 30 of each year for the~~
1275 ~~expenditures of~~ the previous fiscal year. The report must ~~shall~~
1276 consist of a summary of all travel, entertainment, and
1277 incidental expenses incurred within the United States and all
1278 travel, entertainment, and incidental expenses incurred outside
1279 the United States, as well as a summary of all successful
1280 projects that developed from such travel.

1281 Section 26. Subsection (10) of section 288.1254, Florida
1282 Statutes, is amended to read:

1283 288.1254 Entertainment industry financial incentive
1284 program.—

1285 (10) ANNUAL REPORT.—Each November 1 ~~October 1~~, the Office
1286 of Film and Entertainment shall submit ~~provide~~ an annual report
1287 for the previous fiscal year to the Governor, the President of
1288 the Senate, and the Speaker of the House of Representatives



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1289 which outlines the incentive program's return on investment and
1290 economic benefits to the state. The report must ~~shall also~~
1291 include an estimate of the full-time equivalent positions
1292 created by each production that received tax credits under this
1293 section and information relating to the distribution of
1294 productions receiving credits by geographic region and type of
1295 production. The report must also include the expenditures report
1296 required under s. 288.1253(3) and the information describing the
1297 relationship between tax exemptions and incentives to industry
1298 growth required under s. 288.1258(5).

1299 Section 27. Subsection (5) of section 288.1258, Florida
1300 Statutes, is amended to read:

1301 288.1258 Entertainment industry qualified production
1302 companies; application procedure; categories; duties of the
1303 Department of Revenue; records and reports.—

1304 (5) RELATIONSHIP OF TAX EXEMPTIONS AND INCENTIVES TO
1305 INDUSTRY GROWTH; REPORT TO THE LEGISLATURE.—The Office of Film
1306 and Entertainment shall keep annual records from the information
1307 provided on taxpayer applications for tax exemption certificates
1308 beginning January 1, 2001. These records also must ~~shall~~ reflect
1309 a ratio of the annual amount of sales and use tax exemptions
1310 under this section, plus the incentives awarded pursuant to s.
1311 288.1254 to the estimated amount of funds expended by certified
1312 productions. In addition, the office shall maintain data showing
1313 annual growth in Florida-based entertainment industry companies
1314 and entertainment industry employment and wages. The employment
1315 information must ~~shall~~ include an estimate of the full-time
1316 equivalent positions created by each production that received
1317 tax credits pursuant to s. 288.1254. The Office of Film and



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1318 Entertainment shall include ~~report~~ this information in the
1319 annual report for the entertainment industry financial incentive
1320 program required under s. 288.1254(10) ~~to the Legislature no~~
1321 ~~later than December 1 of each year.~~

1322 Section 28. Subsection (3) of section 288.714, Florida
1323 Statutes, is amended to read:

1324 288.714 Quarterly and annual reports.-

1325 (3) ~~By August 31 of each year,~~ The department shall include
1326 in its annual report required under s. 20.60 ~~provide to the~~
1327 ~~Governor, the President of the Senate, and the Speaker of the~~
1328 ~~House of Representatives~~ a detailed report of the performance of
1329 the Black Business Loan Program. The report must include a
1330 cumulative summary of the quarterly report data compiled
1331 pursuant to ~~required by~~ subsection (2) ~~(1)~~.

1332 Section 29. Section 288.7771, Florida Statutes, is amended
1333 to read:

1334 288.7771 Annual report of Florida Export Finance
1335 Corporation.-The corporation shall annually prepare and submit
1336 to Enterprise Florida, Inc., ~~the department~~ for inclusion in its
1337 annual report required under ~~by~~ s. 288.906, ~~s. 288.095~~ a
1338 complete and detailed report setting forth:

1339 (1) The report required in s. 288.776(3).

1340 (2) Its assets and liabilities at the end of its most
1341 recent fiscal year.

1342 Section 30. Section 288.903, Florida Statutes, is amended
1343 to read:

1344 288.903 Duties of Enterprise Florida, Inc.-Enterprise
1345 Florida, Inc., shall have the following duties:

1346 (1) Responsibly and prudently manage all public and private



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1347 funds received, and ensure that the use of such funds is in
1348 accordance with all applicable laws, bylaws, or contractual
1349 requirements.

1350 (2) Administer the entities or programs created pursuant to
1351 part IX of this chapter; ss. 288.9622-288.9624; ss. 288.95155
1352 and 288.9519; and chapter 95-429, Laws of Florida, line 1680Y.

1353 (3) Prepare an annual report pursuant to s. 288.906.

1354 (4) Prepare, in conjunction with the department, and an
1355 annual incentives report pursuant to s. 288.907.

1356 (5)~~(4)~~ Assist the department with the development of an
1357 annual and a long-range strategic business blueprint for
1358 economic development required in s. 20.60.

1359 (6)~~(5)~~ In coordination with Workforce Florida, Inc.,
1360 identify education and training programs that will ensure
1361 Florida businesses have access to a skilled and competent
1362 workforce necessary to compete successfully in the domestic and
1363 global marketplace.

1364 Section 31. Subsection (6) of section 288.904, Florida
1365 Statutes, is repealed.

1366 Section 32. Subsection (3) is added to section 288.906,
1367 Florida Statutes, to read:

1368 288.906 Annual report of Enterprise Florida, Inc., and its
1369 divisions; audits.-

1370 (3) The following reports must be included as supplements
1371 to the detailed report required by this section:

1372 (a) The annual report of the Florida Export Finance
1373 Corporation required under s. 288.7771.

1374 (b) The report on international offices required under s.
1375 288.012.



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1376 Section 33. Section 288.907, Florida Statutes, is amended
1377 to read:

1378 288.907 Annual incentives report.—

1379 ~~(1) By December 30 of each year, In addition to the annual~~
1380 ~~report required under s. 288.906, Enterprise Florida, Inc., in~~
1381 ~~conjunction with the department, by December 30 of each year,~~
1382 shall provide the Governor, the President of the Senate, and the
1383 Speaker of the House of Representatives a detailed incentives
1384 report quantifying the economic benefits for all of the economic
1385 development incentive programs marketed by Enterprise Florida,
1386 Inc.

1387 ~~(a)~~ The annual incentives report must include:

1388 (1) For each incentive program:

1389 (a)1. A brief description of the incentive program.

1390 (b)2. The amount of awards granted, by year, since
1391 inception and the annual amount actually transferred from the
1392 state treasury to businesses or for the benefit of businesses
1393 for each of the previous 3 years.

1394 ~~3. The economic benefits, as defined in s. 288.005, based~~
1395 ~~on the actual amount of private capital invested, actual number~~
1396 ~~of jobs created, and actual wages paid for incentive agreements~~
1397 ~~completed during the previous 3 years.~~

1398 (c)4. The report shall also include The actual amount of
1399 private capital invested, actual number of jobs created, and
1400 actual wages paid for incentive agreements completed during the
1401 previous 3 years for each target industry sector.

1402 (2) ~~(b)~~ For projects completed during the previous state
1403 fiscal year, ~~the report must include:~~

1404 (a)1. The number of economic development incentive



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1405 applications received.

1406 ~~(b)2.~~ The number of recommendations made to the department
1407 by Enterprise Florida, Inc., including the number recommended
1408 for approval and the number recommended for denial.

1409 ~~(c)3.~~ The number of final decisions issued by the
1410 department for approval and for denial.

1411 ~~(d)4.~~ The projects for which a tax refund, tax credit, or
1412 cash grant agreement was executed, identifying for each project:

1413 ~~1.a.~~ The number of jobs committed to be created.

1414 ~~2.b.~~ The amount of capital investments committed to be
1415 made.

1416 ~~3.e.~~ The annual average wage committed to be paid.

1417 ~~4.d.~~ The amount of state economic development incentives
1418 committed to the project from each incentive program under the
1419 project's terms of agreement with the Department of Economic
1420 Opportunity.

1421 ~~5.e.~~ The amount and type of local matching funds committed
1422 to the project.

1423 (e) Tax refunds paid or other payments made funded out of
1424 the Economic Development Incentives Account for each project.

1425 (f) The types of projects supported.

1426 ~~(3)(e)~~ For economic development projects that received tax
1427 refunds, tax credits, or cash grants under the terms of an
1428 agreement for incentives, ~~the report must identify:~~

1429 ~~(a)1.~~ The number of jobs actually created.

1430 ~~(b)2.~~ The amount of capital investments actually made.

1431 ~~(c)3.~~ The annual average wage paid.

1432 ~~(4)(d)~~ For a project receiving economic development
1433 incentives approved by the department and receiving federal or



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1434 local incentives, ~~the report must include~~ a description of the
1435 federal or local incentives, if available.

1436 (5)(e) ~~The report must state~~ the number of withdrawn or
1437 terminated projects that did not fulfill the terms of their
1438 agreements with the department and, consequently, are not
1439 receiving incentives.

1440 (6) For any agreements signed after July 1, 2010, findings
1441 and recommendations on the efforts of the department to
1442 ascertain the causes of any business's inability to complete its
1443 agreement made under s. 288.106.

1444 (7)(f) ~~The amount report must include an analysis of the~~
1445 ~~economic benefits, as defined in s. 288.005,~~ of tax refunds, tax
1446 credits, or other payments made to projects locating or
1447 expanding in state enterprise zones, rural communities,
1448 brownfield areas, or distressed urban communities. The report
1449 must include a separate analysis of the impact of such tax
1450 refunds on state enterprise zones designated under s. 290.0065,
1451 rural communities, brownfield areas, and distressed urban
1452 communities.

1453 (8) The name of and tax refund amount for each business
1454 that has received a tax refund under s. 288.1045 or s. 288.106
1455 during the preceding fiscal year.

1456 (9)(g) An identification of ~~The report must identify~~ the
1457 target industry businesses and high-impact businesses.

1458 (10)(h) A description of ~~The report must describe~~ the
1459 trends relating to business interest in, and usage of, the
1460 various incentives, and the number of minority-owned or woman-
1461 owned businesses receiving incentives.

1462 (11)(i) An identification of ~~The report must identify~~



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1463 incentive programs not used and recommendations for program
1464 changes or program elimination utilized.

1465 (12) Information related to the validation of contractor
1466 performance required under s. 288.061.

1467 (13) Beginning in 2014, a summation of the activities
1468 related to the Florida Space Business Incentives Act.

1469 ~~(2) The Division of Strategic Business Development within~~
1470 ~~the department shall assist Enterprise Florida, Inc., in the~~
1471 ~~preparation of the annual incentives report.~~

1472 Section 34. Subsection (3) of section 288.92, Florida
1473 Statutes, is amended to read:

1474 288.92 Divisions of Enterprise Florida, Inc.—

1475 (3) ~~By October 15 each year,~~ Each division shall draft and
1476 submit an annual report for inclusion in the report required
1477 under s. 288.906 which details the division's activities during
1478 the previous ~~prior~~ fiscal year and includes ~~any~~ recommendations
1479 for improving current statutes related to the division's ~~related~~
1480 area of responsibility.

1481 Section 35. Subsection (5) of section 288.95155, Florida
1482 Statutes, is amended to read:

1483 288.95155 Florida Small Business Technology Growth
1484 Program.—

1485 (5) Enterprise Florida, Inc., shall prepare for inclusion
1486 in the annual report ~~of the department~~ required under s. 288.907
1487 ~~by s. 288.095~~ a report on the financial status of the program.
1488 The report must specify the assets and liabilities of the
1489 program within the current fiscal year and must include a
1490 portfolio update that lists all of the businesses assisted, the
1491 private dollars leveraged by each business assisted, and the



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1492 growth in sales and in employment of each business assisted.

1493 Section 36. Effective July 1, 2013, paragraph (c) of
1494 subsection (3) of section 288.9914, Florida Statutes, is amended
1495 to read:

1496 288.9914 Certification of qualified investments; investment
1497 issuance reporting.—

1498 (3) REVIEW.—

1499 (c) The department may not approve a cumulative amount of
1500 qualified investments that may result in the claim of more than
1501 \$178.8 ~~\$163.8~~ million in tax credits during the existence of the
1502 program or more than \$36.6 ~~\$33.6~~ million in tax credits in a
1503 single state fiscal year. However, the potential for a taxpayer
1504 to carry forward an unused tax credit may not be considered in
1505 calculating the annual limit.

1506 Section 37. Subsection (11) of section 290.0056, Florida
1507 Statutes, is amended to read:

1508 290.0056 Enterprise zone development agency.—

1509 (11) Before October 1 ~~December 1~~ of each year, the agency
1510 shall submit to the department for inclusion in the annual
1511 report required under s. 20.60 a complete and detailed written
1512 report setting forth:

1513 (a) Its operations and accomplishments during the fiscal
1514 year.

1515 (b) The accomplishments and progress concerning the
1516 implementation of the strategic plan or measurable goals, and
1517 any updates to the strategic plan or measurable goals.

1518 (c) The number and type of businesses assisted by the
1519 agency during the fiscal year.

1520 (d) The number of jobs created within the enterprise zone



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1521 during the fiscal year.

1522 (e) The usage and revenue impact of state and local
1523 incentives granted during the calendar year.

1524 (f) Any other information required by the department.

1525 Section 38. Section 290.014, Florida Statutes, is amended
1526 to read:

1527 290.014 Annual reports on enterprise zones.—

1528 (1) By October 1 ~~February 1~~ of each year, the Department of
1529 Revenue shall submit an annual report to the department
1530 detailing the usage and revenue impact by county of the state
1531 incentives listed in s. 290.007.

1532 (2) ~~By March 1 of each year, the department shall submit an~~
1533 ~~annual report to the Governor, the Speaker of the House of~~
1534 ~~Representatives, and the President of the Senate. The annual~~
1535 ~~report required under s. 20.60 shall include the information~~
1536 ~~provided by the Department of Revenue pursuant to subsection (1)~~
1537 ~~and the information provided by enterprise zone development~~
1538 ~~agencies pursuant to s. 290.0056. In addition, the report shall~~
1539 ~~include an analysis of the activities and accomplishments of~~
1540 ~~each enterprise zone.~~

1541 Section 39. Subsection (11) of section 331.3051, Florida
1542 Statutes, is amended to read:

1543 331.3051 Duties of Space Florida.—Space Florida shall:

1544 (11) Annually report on its performance with respect to its
1545 business plan, to include finance, spaceport operations,
1546 research and development, workforce development, and education.
1547 Space Florida shall submit the report ~~shall be submitted~~ to the
1548 Governor, the President of the Senate, and the Speaker of the
1549 House of Representatives by November 30 ~~no later than September~~



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1550 ~~±~~ for the previous ~~prior~~ fiscal year. The annual report must
1551 include operations information as required under s.
1552 331.310(2)(e).

1553 Section 40. Paragraph (e) of subsection (2) of section
1554 331.310, Florida Statutes, is amended to read:

1555 331.310 Powers and duties of the board of directors.-

1556 (2) The board of directors shall:

1557 (e) Prepare an annual report of operations as a supplement
1558 to the annual report required under s. 331.3051(11). The report
1559 must ~~shall~~ include, but not be limited to, a balance sheet, an
1560 income statement, a statement of changes in financial position,
1561 a reconciliation of changes in equity accounts, a summary of
1562 significant accounting principles, the auditor's report, a
1563 summary of the status of existing and proposed bonding projects,
1564 comments from management about the year's business, and
1565 prospects for the next year, ~~which shall be submitted each year~~
1566 ~~by November 30 to the Governor, the President of the Senate, the~~
1567 ~~Speaker of the House of Representatives, the minority leader of~~
1568 ~~the Senate, and the minority leader of the House of~~
1569 ~~Representatives.~~

1570 Section 41. Subsection (4) of section 446.50, Florida
1571 Statutes, is amended to read:

1572 446.50 Displaced homemakers; multiservice programs; report
1573 to the Legislature; Displaced Homemaker Trust Fund created.-

1574 (4) DISPLACED HOMEMAKER PROGRAM STATE PLAN.-

1575 ~~(a)~~ The Department of Economic Opportunity shall include in
1576 its annual report required under s. 20.60 a ~~develop a 3-year~~
1577 ~~state plan for the displaced homemaker program which shall be~~
1578 ~~updated annually.~~ The plan must address, at a minimum, the need



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1579 for programs specifically designed to serve displaced
1580 homemakers, any necessary service components for such programs
1581 in addition to those described ~~enumerated~~ in this section, goals
1582 of the displaced homemaker program with an analysis of the
1583 extent to which those goals are being met, and recommendations
1584 for ways to address any unmet program goals. Any request for
1585 funds for program expansion must be based on the ~~state~~ plan.

1586 ~~(b) The displaced homemaker program Each annual update must~~
1587 ~~address any changes in the components of the 3-year state plan~~
1588 ~~and a report that must include, but need not be limited to, the~~
1589 following:

1590 (a)1. The scope of the incidence of displaced homemakers;

1591 (b)2. A compilation and report, by program, of data
1592 submitted to the department pursuant to subparagraph (3) (b)3.
1593 ~~subparagraph 3.~~ by funded displaced homemaker service programs;

1594 (c)3. An identification and description of the programs in
1595 the state which receive funding from the department, including
1596 funding information; and

1597 (d)4. An assessment of the effectiveness of each displaced
1598 homemaker service program based on outcome criteria established
1599 by rule of the department.

1600 ~~(e) The 3-year state plan must be submitted to the~~
1601 ~~President of the Senate, the Speaker of the House of~~
1602 ~~Representatives, and the Governor on or before January 1, 2001,~~
1603 ~~and annual updates of the plan must be submitted by January 1 of~~
1604 ~~each subsequent year.~~

1605 Section 42. (1) The tax levied under chapter 212, Florida
1606 Statutes, may not be collected during the period from 12:01 a.m.
1607 on August 2, 2013, through 11:59 p.m. on August 4, 2013, on the



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1608 sale of:

1609 (a) Clothing, wallets, or bags, including handbags,
1610 backpacks, fanny packs, and diaper bags, but excluding
1611 briefcases, suitcases, and other garment bags, having a sales
1612 price of \$75 or less per item. As used in this paragraph, the
1613 term "clothing" means:

1614 1. Any article of wearing apparel intended to be worn on or
1615 about the human body, excluding watches, watchbands, jewelry,
1616 umbrellas, and handkerchiefs; and

1617 2. All footwear, excluding skis, swim fins, roller blades,
1618 and skates.

1619 (b) School supplies having a sales price of \$15 or less per
1620 item. As used in this paragraph, the term "school supplies"
1621 means pens, pencils, erasers, crayons, notebooks, notebook
1622 filler paper, legal pads, binders, lunch boxes, construction
1623 paper, markers, folders, poster board, composition books, poster
1624 paper, scissors, cellophane tape, glue or paste, rulers,
1625 computer disks, protractors, compasses, and calculators.

1626 (c) Personal computers and related accessories having a
1627 sales price of \$750 or less, purchased for noncommercial home or
1628 personal use. The term "personal computer" means an electronic
1629 device that accepts information in digital or similar form and
1630 manipulates such information for a result based on a sequence of
1631 instructions. The term includes any electronic book reader,
1632 laptop, desktop, handheld, tablet, or tower computer but does
1633 not include cellular telephones, video game consoles, digital
1634 media receivers, or devices that are not primarily designed to
1635 process data. The term "related accessories" includes keyboards,
1636 mice, personal digital assistants, monitors, other peripheral



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1637 devices, modems, routers, and nonrecreational software,
1638 regardless of whether the accessories are used in association
1639 with a personal computer base unit; however, the term does not
1640 include furniture or systems, devices, software, or peripherals
1641 that are designed or intended primarily for recreational use.
1642 The term "monitor" does not include a device that includes a
1643 television tuner.

1644 (2) The tax exemptions provided in this section do not
1645 apply to sales within a theme park or entertainment complex as
1646 defined in s. 509.013(9), Florida Statutes, within a public
1647 lodging establishment as defined in s. 509.013(4), Florida
1648 Statutes, or within an airport as defined in s. 330.27(2),
1649 Florida Statutes.

1650 (3) The Department of Revenue may, and all conditions are
1651 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
1652 and 120.54, Florida Statutes, to administer this section.

1653 (4) For the 2012-2013 fiscal year, the sum of \$235,695 in
1654 nonrecurring funds is appropriated from the General Revenue Fund
1655 to the Department of Revenue for the purpose of administrating
1656 this section. Funds remaining unexpended or unencumbered from
1657 this appropriation as of June 30, 2013, shall revert and be
1658 reappropriated for the same purpose in the 2013-2014 fiscal
1659 year.

1660 Section 43. Except as otherwise expressly provided in this
1661 act, this act shall take effect upon becoming a law.

1662
1663 ===== T I T L E A M E N D M E N T =====

1664 And the title is amended as follows:

1665 Delete everything before the enacting clause



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1666 and insert:

1667 A bill to be entitled
1668 An act relating to economic development; establishing
1669 the Economic Development Programs Evaluation;
1670 requiring the Office of Economic and Demographic
1671 Research and the Office of Program Policy Analysis and
1672 Government Accountability to present the evaluation;
1673 requiring the offices to develop and submit a work
1674 plan for completing the evaluation by a certain date;
1675 requiring the offices to provide an analysis of
1676 certain economic development programs and specifying a
1677 schedule; requiring the Office of Economic and
1678 Demographic Research to make certain evaluations in
1679 its analysis; limiting the office's evaluation for the
1680 purposes of tax credits, tax refunds, sales tax
1681 exemptions, cash grants, and similar programs;
1682 requiring the office to use a certain model to
1683 evaluate each program; requiring the Office of Program
1684 Policy Analysis and Government Accountability to make
1685 certain evaluations in its analysis; providing the
1686 offices access to all data necessary to complete the
1687 evaluation; amending s. 20.60, F.S.; revising the date
1688 on which the Department of Economic Opportunity and
1689 Enterprise Florida, Inc., are required to report on
1690 the business climate and economic development in the
1691 state; specifying reports and information that must be
1692 included; amending s. 210.20, F.S.; requiring the
1693 Division of Alcoholic Beverages and Tobacco to certify
1694 the amount derived from the cigarette tax until a



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1695 specified time; amending s. 212.08, F.S.; providing a
1696 tax exemption for a specific use of natural gas;
1697 revising the definitions of a "housing project" and
1698 "mixed-use project"; expanding the exemption for
1699 repairs to rotary wing aircraft; clarifying the
1700 application of certain amendments; amending s. 212.20,
1701 F.S.; requiring the Department of Revenue to
1702 distribute moneys to certified applicants for a
1703 facility used by a spring training franchise; amending
1704 s. 213.053, F.S.; authorizing the Department of
1705 Revenue to make certain information available to the
1706 director of the Office of Program Policy Analysis and
1707 Government Accountability and the coordinator of the
1708 Office of Economic and Demographic Research;
1709 authorizing the offices to share certain information;
1710 amending s. 220.182, F.S.; providing enterprise zone
1711 credits for each eligible location; amending s.
1712 220.194, F.S.; requiring the annual report for the
1713 Florida Space Business Incentives Act to be included
1714 in the annual incentives report; deleting certain
1715 reporting requirements; amending s. 288.005, F.S.;
1716 providing a definition; amending s. 288.012, F.S.;
1717 requiring each State of Florida international office
1718 to submit a report to Enterprise Florida, Inc., for
1719 inclusion in its annual report; deleting a reporting
1720 date; amending s. 288.061, F.S.; requiring the
1721 Department of Economic Opportunity to analyze each
1722 economic development incentive application;
1723 prohibiting the executive director from approving an



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1724 economic development incentive application unless a
1725 specified written declaration is received; amending s.
1726 288.0656, F.S.; requiring the Rural Economic
1727 Development Initiative to submit a report to
1728 supplement the Department of Economic Opportunity's
1729 annual report; deleting certain reporting
1730 requirements; creating s. 288.076, F.S.; providing
1731 definitions; requiring the department to publish on a
1732 website specified information concerning state
1733 investment in economic development programs; requiring
1734 the department to work with the Office of Economic and
1735 Demographic Research to provide a description of
1736 specified methodology and requiring the department to
1737 publish this description on its website; providing
1738 procedures and requirements for reviewing, updating,
1739 and supplementing specified published information;
1740 requiring the department to annually publish
1741 information relating to the progress of Quick Action
1742 Closing Fund projects; requiring the department to
1743 publish certain confidential information pertaining to
1744 participant businesses upon expiration of a specified
1745 confidentiality period; requiring the department to
1746 publish certain reports concerning businesses that
1747 fail to complete tax refund agreements under the tax
1748 refund program for qualified target industry
1749 businesses; providing for construction and legislative
1750 intent; authorizing the department to adopt rules;
1751 repealing s. 288.095(3)(c), F.S., relating to the
1752 annual report by Enterprise Florida, Inc., of programs



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1753 funded by the Economic Development Incentives Account;
1754 amending s. 288.1045, F.S.; deleting a provision that
1755 prohibits a qualified applicant from receiving more
1756 than a specified amount of money in tax refunds;
1757 amending s. 288.106, F.S.; deleting a provision that
1758 prohibits a qualified target industry business from
1759 receiving more than a specified amount of money in tax
1760 refunds for certain projects; deleting and adding
1761 provisions relating to the application and approval
1762 process of the tax refund program for qualified target
1763 industry businesses; requiring the Department of
1764 Economic Opportunity to include information on
1765 qualified target industry businesses in the annual
1766 incentives report; deleting certain reporting
1767 requirements; amending 288.107, F.S.; revising
1768 definitions; revising provisions to conform to changes
1769 made by the act; revising the minimum criteria for
1770 participation in the brownfield redevelopment bonus
1771 refund; clarifying the application of certain
1772 amendments; amending s. 288.1081, F.S.; requiring the
1773 use of loan funds from the Economic Gardening Business
1774 Loan Pilot Program to be included in the department's
1775 annual report; deleting certain reporting
1776 requirements; amending s. 288.1082, F.S.; requiring
1777 the progress of the Economic Gardening Technical
1778 Assistance Pilot Program to be included in the
1779 department's annual report; deleting certain reporting
1780 requirements; amending s. 288.1088, F.S.; requiring
1781 the department to validate contractor performance for



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1782 the Quick Action Closing Fund and include the
1783 performance validation in the annual incentives
1784 report; deleting certain reporting requirements;
1785 amending s. 288.1089, F.S.; requiring that certain
1786 projects in the Innovation Incentive Program provide a
1787 cumulative break-even economic benefit; requiring the
1788 department to report information relating to the
1789 Innovation Incentive Program in the annual incentives
1790 report; deleting certain reporting requirements;
1791 deleting provisions that require the Office of Program
1792 Policy Analysis and Government Accountability and the
1793 Auditor General's Office to report on the Innovation
1794 Incentive Program; creating s. 288.11631, F.S.;
1795 providing definitions; providing a certification
1796 process for an applicant to receive state funding for
1797 a facility for a spring training franchise; providing
1798 for the use of funds; requiring a certified applicant
1799 to submit an annual report and requiring the
1800 department to publish such information; providing for
1801 decertification of a certified applicant; requiring
1802 the department to adopt rules; authorizing the Auditor
1803 General to conduct certain audits; amending s.
1804 288.1253, F.S.; revising a reporting date; requiring
1805 expenditures of the Office of Film and Entertainment
1806 to be included in the annual entertainment industry
1807 financial incentive program report; amending s.
1808 288.1254, F.S.; revising a reporting date; requiring
1809 the annual entertainment industry financial incentive
1810 program report to include certain information;



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1811 amending s. 288.1258, F.S.; revising a reporting date;
1812 requiring the report detailing the relationship
1813 between tax exemptions and incentives to industry
1814 growth to be included in the annual entertainment
1815 industry financial incentive program report; amending
1816 s. 288.714, F.S.; requiring the Department of Economic
1817 Opportunity's annual report to include a report on the
1818 Black Business Loan Program; deleting certain
1819 reporting requirements; amending s. 288.7771, F.S.;
1820 requiring the Florida Export Finance Corporation to
1821 submit a report to Enterprise Florida, Inc.; amending
1822 s. 288.903, F.S.; requiring Enterprise Florida, Inc.,
1823 with the Department of Economic Opportunity, to
1824 prepare an annual incentives report; repealing s.
1825 288.904(6), F.S., relating to Enterprise Florida,
1826 Inc., which requires the department to report the
1827 return on the public's investment; amending s.
1828 288.906, F.S.; requiring certain reports to be
1829 included in the Enterprise Florida, Inc., annual
1830 report; amending s. 288.907, F.S.; requiring
1831 Enterprise Florida, Inc., with the Department of
1832 Economic Opportunity, to prepare the annual incentives
1833 report; requiring the annual incentives report to
1834 include certain information; deleting a provision
1835 requiring the Division of Strategic Business
1836 Development to assist Enterprise Florida, Inc., with
1837 the report; amending s. 288.92, F.S.; requiring each
1838 division of Enterprise Florida, Inc., to submit a
1839 report; amending s. 288.95155, F.S.; requiring the



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1840 financial status of the Florida Small Business
1841 Technology Growth Program to be included in the annual
1842 incentives report; amending s. 288.9914, F.S.;
1843 prohibiting the department from approving certain
1844 qualified investments; amending s. 290.0056, F.S.;
1845 revising a reporting date; requiring the enterprise
1846 zone development agency to submit certain information
1847 for the Department of Economic Opportunity's annual
1848 report; amending s. 290.014, F.S.; revising a
1849 reporting date; requiring certain reports on
1850 enterprise zones to be included in the Department of
1851 Economic Opportunity's annual report; amending s.
1852 331.3051, F.S.; revising a reporting date; requiring
1853 Space Florida's annual report to include certain
1854 information; amending s. 331.310, F.S.; requiring the
1855 Board of Directors of Space Florida to supplement
1856 Space Florida's annual report with operations
1857 information; deleting certain reporting requirements;
1858 amending s. 446.50, F.S.; requiring the Department of
1859 Economic Opportunity's annual report to include a plan
1860 for the displaced homemaker program; deleting certain
1861 reporting requirements; prohibiting tax levied under
1862 ch. 212, F.S., from being collected during a certain
1863 time period for the sale of specified items; providing
1864 an appropriation from the General Revenue Fund to the
1865 Department of Revenue; providing an effective date.