

Amendment No.

CHAMBER ACTION

Senate

House

.

Representative Workman offered the following:

**Amendment (with title amendment)**

Remove everything after the enacting clause and insert:

Section 1. Paragraph (c) of subsection (2) of section 210.20, Florida Statutes, is amended to read:

210.20 Employees and assistants; distribution of funds.—

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

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

Amendment No.

17 derived from the cigarette tax imposed by s. 210.02, which shall  
18 be deposited into the Alcoholic Beverage and Tobacco Trust Fund,  
19 specifying an amount equal to 1 percent of the net collections,  
20 and that amount shall be deposited into the Biomedical Research  
21 Trust Fund in the Department of Health. These funds are  
22 appropriated annually in an amount not to exceed \$3 million from  
23 the Biomedical Research Trust Fund for the Department of Health  
24 and the Sanford-Burnham Medical Research Institute to work in  
25 conjunction for the purpose of establishing activities and grant  
26 opportunities in relation to biomedical research.

27 Section 2. Paragraphs (ee) and (rr) of subsection (7) of  
28 section 212.08, Florida Statutes, are amended to read:

29 212.08 Sales, rental, use, consumption, distribution, and  
30 storage tax; specified exemptions.—The sale at retail, the  
31 rental, the use, the consumption, the distribution, and the  
32 storage to be used or consumed in this state of the following  
33 are hereby specifically exempt from the tax imposed by this  
34 chapter.

35 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
36 entity by this chapter do not inure to any transaction that is  
37 otherwise taxable under this chapter when payment is made by a  
38 representative or employee of the entity by any means,  
39 including, but not limited to, cash, check, or credit card, even  
40 when that representative or employee is subsequently reimbursed  
41 by the entity. In addition, exemptions provided to any entity by  
42 this subsection do not inure to any transaction that is  
43 otherwise taxable under this chapter unless the entity has  
44 obtained a sales tax exemption certificate from the department

128631

Approved For Filing: 4/10/2013 1:11:30 PM

Page 2 of 21

Amendment No.

45 or the entity obtains or provides other documentation as  
46 required by the department. Eligible purchases or leases made  
47 with such a certificate must be in strict compliance with this  
48 subsection and departmental rules, and any person who makes an  
49 exempt purchase with a certificate that is not in strict  
50 compliance with this subsection and the rules is liable for and  
51 shall pay the tax. The department may adopt rules to administer  
52 this subsection.

53 (ee) Aircraft repair and maintenance labor charges.—~~There~~  
54 ~~shall be exempt from the tax imposed by this chapter~~ All labor  
55 charges for the repair and maintenance of qualified aircraft  
56 and aircraft of more than 2,000 pounds maximum certified  
57 takeoff weight, including and rotary wing aircraft, are exempt  
58 from the tax imposed under this chapter of more than 10,000  
59 ~~pounds maximum certified takeoff weight~~. Except as otherwise  
60 provided in this chapter, charges for parts and equipment  
61 furnished in connection with such labor charges are taxable.

62 (rr) Equipment used in aircraft repair and maintenance.—  
63 ~~There shall be exempt from the tax imposed by this chapter~~  
64 Replacement engines, parts, and equipment used in the repair or  
65 maintenance of qualified aircraft and aircraft of more than  
66 2,000 pounds maximum certified takeoff weight, including and  
67 rotary wing aircraft, are exempt from the tax imposed under this  
68 chapter if of more than 10,300 pounds maximum certified takeoff  
69 ~~weight, when~~ such parts or equipment are installed on such  
70 aircraft that is being repaired or maintained in this state.

71 Section 3. Paragraph (d) of subsection (6) of section  
72 212.20, Florida Statutes, is amended to read:

128631

Approved For Filing: 4/10/2013 1:11:30 PM

Amendment No.

73 212.20 Funds collected, disposition; additional powers of  
74 department; operational expense; refund of taxes adjudicated  
75 unconstitutionally collected.—

76 (6) Distribution of all proceeds under this chapter and s.  
77 202.18(1) (b) and (2) (b) shall be as follows:

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

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

87 2. After the distribution under subparagraph 1., 8.814  
88 percent of the amount remitted by a sales tax dealer located  
89 within a participating county pursuant to s. 218.61 shall be  
90 transferred into the Local Government Half-cent Sales Tax  
91 Clearing Trust Fund. Beginning July 1, 2003, the amount to be  
92 transferred shall be reduced by 0.1 percent, and the department  
93 shall distribute this amount to the Public Employees Relations  
94 Commission Trust Fund less \$5,000 each month, which shall be  
95 added to the amount calculated in subparagraph 3. and  
96 distributed accordingly.

97 3. After the distribution under subparagraphs 1. and 2.,  
98 0.095 percent shall be transferred to the Local Government Half-  
99 cent Sales Tax Clearing Trust Fund and distributed pursuant to  
100 s. 218.65.

128631

Approved For Filing: 4/10/2013 1:11:30 PM

Amendment No.

101 4. After the distributions under subparagraphs 1., 2., and  
102 3., 2.0440 percent of the available proceeds shall be  
103 transferred monthly to the Revenue Sharing Trust Fund for  
104 Counties pursuant to s. 218.215.

105 5. After the distributions under subparagraphs 1., 2., and  
106 3., 1.3409 percent of the available proceeds shall be  
107 transferred monthly to the Revenue Sharing Trust Fund for  
108 Municipalities pursuant to s. 218.215. If the total revenue to  
109 be distributed pursuant to this subparagraph is at least as  
110 great as the amount due from the Revenue Sharing Trust Fund for  
111 Municipalities and the former Municipal Financial Assistance  
112 Trust Fund in state fiscal year 1999-2000, no municipality shall  
113 receive less than the amount due from the Revenue Sharing Trust  
114 Fund for Municipalities and the former Municipal Financial  
115 Assistance Trust Fund in state fiscal year 1999-2000. If the  
116 total proceeds to be distributed are less than the amount  
117 received in combination from the Revenue Sharing Trust Fund for  
118 Municipalities and the former Municipal Financial Assistance  
119 Trust Fund in state fiscal year 1999-2000, each municipality  
120 shall receive an amount proportionate to the amount it was due  
121 in state fiscal year 1999-2000.

122 6. Of the remaining proceeds:

123 a. In each fiscal year, the sum of \$29,915,500 shall be  
124 divided into as many equal parts as there are counties in the  
125 state, and one part shall be distributed to each county. The  
126 distribution among the several counties must begin each fiscal  
127 year on or before January 5th and continue monthly for a total  
128 of 4 months. If a local or special law required that any moneys

128631

Approved For Filing: 4/10/2013 1:11:30 PM

Amendment No.

129 accruing to a county in fiscal year 1999-2000 under the then-  
130 existing provisions of s. 550.135 be paid directly to the  
131 district school board, special district, or a municipal  
132 government, such payment must continue until the local or  
133 special law is amended or repealed. The state covenants with  
134 holders of bonds or other instruments of indebtedness issued by  
135 local governments, special districts, or district school boards  
136 before July 1, 2000, that it is not the intent of this  
137 subparagraph to adversely affect the rights of those holders or  
138 relieve local governments, special districts, or district school  
139 boards of the duty to meet their obligations as a result of  
140 previous pledges or assignments or trusts entered into which  
141 obligated funds received from the distribution to county  
142 governments under then-existing s. 550.135. This distribution  
143 specifically is in lieu of funds distributed under s. 550.135  
144 before July 1, 2000.

145       b. The department shall distribute \$166,667 monthly  
146 pursuant to s. 288.1162 to each applicant certified as a  
147 facility for a new or retained professional sports franchise  
148 pursuant to s. 288.1162. Up to \$41,667 shall be distributed  
149 monthly by the department to each certified applicant as defined  
150 in s. 288.11621 for a facility for a spring training franchise.  
151 However, not more than \$416,670 may be distributed monthly in  
152 the aggregate to all certified applicants for facilities for  
153 spring training franchises. Distributions begin 60 days after  
154 such certification and continue for not more than 30 years,  
155 except as otherwise provided in s. 288.11621. A certified  
156 applicant identified in this sub-subparagraph may not receive

128631

Approved For Filing: 4/10/2013 1:11:30 PM

Amendment No.

157 more in distributions than expended by the applicant for the  
158 public purposes provided for in s. 288.1162(5) or s.  
159 288.11621(3).

160 c. Beginning 30 days after notice by the Department of  
161 Economic Opportunity to the Department of Revenue that an  
162 applicant has been certified as the professional golf hall of  
163 fame pursuant to s. 288.1168 and is open to the public, \$166,667  
164 shall be distributed monthly, for up to 300 months, to the  
165 applicant.

166 d. Beginning 30 days after notice by the Department of  
167 Economic Opportunity to the Department of Revenue that the  
168 applicant has been certified as the International Game Fish  
169 Association World Center facility pursuant to s. 288.1169, and  
170 the facility is open to the public, \$83,333 shall be distributed  
171 monthly, for up to 168 months, to the applicant. This  
172 distribution is subject to reduction pursuant to s. 288.1169. A  
173 lump sum payment of \$999,996 shall be made, after certification  
174 and before July 1, 2000.

175 e. The department shall distribute up to \$55,555 monthly  
176 to each certified applicant as defined in s. 288.11631 for a  
177 facility used by a single spring training franchise, or up to  
178 \$111,110 monthly to each certified applicant as defined in s.  
179 288.11631 for a facility used by more than one spring training  
180 franchise. Monthly distributions begin 60 days after such  
181 certification or July 1, 2016, whichever is later, and continue  
182 for not more than 30 years, except as otherwise provided in s.  
183 288.11631. A certified applicant identified in this sub-  
184 subparagraph may not receive more in distributions than expended

128631

Approved For Filing: 4/10/2013 1:11:30 PM

Amendment No.

185 by the applicant for the public purposes provided in s.

186 288.11631(3).

187 7. All other proceeds must remain in the General Revenue  
188 Fund.

189 Section 4. Present paragraphs (d) through (h) of  
190 subsection (2) of section 288.1045, Florida Statutes, are  
191 redesignated as paragraphs (c) through (g), respectively, and  
192 present paragraph (c) of that subsection is amended to read:

193 288.1045 Qualified defense contractor and space flight  
194 business tax refund program.—

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

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

199 Section 5. Paragraph (c) of subsection (3) of section  
200 288.106, Florida Statutes, is amended to read:

201 288.106 Tax refund program for qualified target industry  
202 businesses.—

203 (3) TAX REFUND; ELIGIBLE AMOUNTS.—

204 (c) A qualified target industry business may not receive  
205 refund payments of more than 25 percent of the total tax refunds  
206 specified in the tax refund agreement under subparagraph  
207 (5)(a)1. in any fiscal year. Further, a qualified target  
208 industry business may not receive more than \$1.5 million in  
209 refunds under this section in any single fiscal year, or more  
210 than \$2.5 million in any single fiscal year if the project is  
211 located in an enterprise zone. ~~A qualified target industry~~  
212 ~~business may not receive more than \$7 million in refund payments~~

128631

Approved For Filing: 4/10/2013 1:11:30 PM



Amendment No.

213 ~~under this section in all fiscal years, or more than \$7.5~~  
214 ~~million if the project is located in an enterprise zone.~~

215 Section 6. Section 288.11631, Florida Statutes, is created  
216 to read:

217 288.11631 Retention of Major League Baseball spring  
218 training baseball franchises.-

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

220 (a) "Agreement" means a certified, signed lease between an  
221 applicant that applies for certification on or after July 1,  
222 2013, and a spring training franchise for the use of a facility.

223 (b) "Applicant" means a unit of local government as  
224 defined in s. 218.369, including a local government located in  
225 the same county, which has partnered with a certified applicant  
226 before the effective date of this section or with an applicant  
227 for a new certification, for purposes of sharing in the  
228 responsibilities of a facility.

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

232 (d) "Facility" means a spring training stadium, playing  
233 fields, and appurtenances intended to support spring training  
234 activities.

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

237 (2) CERTIFICATION PROCESS.-

238 (a) Before certifying an applicant to receive state  
239 funding for a facility for a spring training franchise, the  
240 department must verify that:

128631

Approved For Filing: 4/10/2013 1:11:30 PM

Amendment No.

241 1. The applicant is responsible for the construction or  
242 renovation of the facility for a spring training franchise or  
243 holds title to the property on which the facility for a spring  
244 training franchise is located.

245 2. The applicant has a certified copy of a signed  
246 agreement with a spring training franchise. The signed agreement  
247 with a spring training franchise for the use of a facility must,  
248 at a minimum, be equal to the length of the term of the bonds  
249 issued for the public purpose of constructing or renovating a  
250 facility for a spring training franchise. If no such bonds are  
251 issued for the public purpose of constructing or renovating a  
252 facility for a spring training franchise, the signed agreement  
253 with a spring training franchise for the use of a facility must  
254 be for at least 20 years. Any such agreement with a spring  
255 training franchise for the use of a facility cannot be signed  
256 more than 3 years before the expiration of any existing  
257 agreement with a spring training franchise for the use of a  
258 facility. The agreement must also require the franchise to  
259 reimburse the state for state funds expended by an applicant  
260 under this section if the franchise relocates before the  
261 agreement expires. The agreement may be contingent on an award  
262 of funds under this section and other conditions precedent.

263 3. The applicant has made a financial commitment to  
264 provide 50 percent or more of the funds required by an agreement  
265 for the construction or renovation of the facility for a spring  
266 training franchise. The commitment may be contingent upon an  
267 award of funds under this section and other conditions  
268 precedent.

128631

Approved For Filing: 4/10/2013 1:11:30 PM

Amendment No.

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

272 5. The facility for a spring training franchise is located  
273 in a county that levies a tourist development tax under s.  
274 125.0104.

275 (b) The department shall evaluate applications for state  
276 funding of the construction or renovation of the facility for a  
277 spring training franchise. The evaluation criteria must include  
278 the following items:

279 1. The anticipated effect on the economy of the local  
280 community where the facility is to be constructed or renovated,  
281 including projections on paid attendance, local and state tax  
282 collections generated by spring training games, and direct and  
283 indirect job creation resulting from the spring training  
284 activities.

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

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

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

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

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

128631

Approved For Filing: 4/10/2013 1:11:30 PM

Amendment No.

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

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

301 9. The location of the facility in a brownfield, an  
302 enterprise zone, a community redevelopment area, or other area  
303 of targeted development or revitalization included in an urban  
304 infill redevelopment plan.

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

307 1. Specifies the amount of the state incentive funding to  
308 be distributed. The amount of state incentive funding per  
309 certified applicant may not exceed \$20 million. However, if a  
310 certified applicant has more than one spring training franchise,  
311 the maximum amount may not exceed \$40 million.

312 2. States the criteria that the certified applicant must  
313 meet in order to remain certified. These criteria must include a  
314 provision stating that the spring training franchise must  
315 reimburse the state for any funds received if the franchise does  
316 not comply with the terms of the contract.

317 3. States that the certified applicant is subject to  
318 decertification if the certified applicant fails to comply with  
319 this section or the agreement.

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

322 5. Specifies the information that the certified applicant  
323 must report to the department.

128631

Approved For Filing: 4/10/2013 1:11:30 PM

Amendment No.

324 6. Includes any provision deemed prudent by the  
325 department.

326 (3) USE OF FUNDS.—

327 (a) A certified applicant may use funds provided under s.  
328 212.20(6)(d)6.e. only to:

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

331 2. Pay or pledge for the payment of debt service on, or to  
332 fund debt service reserve funds, arbitrage rebate obligations,  
333 or other amounts payable with respect thereto, bonds issued for  
334 the construction or renovation of such facility, or for the  
335 reimbursement of such costs or the refinancing of bonds issued  
336 for such purposes.

337 (b) State funds awarded to a certified applicant for a  
338 facility for a spring training franchise may not be used to  
339 subsidize facilities that are privately owned by, maintained by,  
340 and used exclusively by a spring training franchise.

341 (c) The Department of Revenue may not distribute funds  
342 under 212.20(6)(d)6.e. until July 1, 2016. Further, the  
343 Department of Revenue may not distribute funds to an applicant  
344 certified on or after July 1, 2013, until it receives notice  
345 from the department that:

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

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

350 (d)1. All certified applicants shall place unexpended  
351 state funds received pursuant to s. 212.20(6)(d)6.e. in a trust

128631

Approved For Filing: 4/10/2013 1:11:30 PM

Amendment No.

352 fund or separate account for use only as authorized in this  
353 section.

354 2. A certified applicant may request that the Department  
355 of Revenue suspend further distributions of state funds made  
356 available under s. 212.20(6)(d)6.e. for 12 months after  
357 expiration of an existing agreement with a spring training  
358 franchise to provide the certified applicant with an opportunity  
359 to enter into a new agreement with a spring training franchise,  
360 at which time the distributions shall resume.

361 3. The expenditure of state funds distributed to an  
362 applicant certified after July 1, 2013, must begin within 48  
363 months after the initial receipt of the state funds. In  
364 addition, the construction or renovation of a spring training  
365 facility must be completed within 24 months after the project's  
366 commencement.

367 (4) ANNUAL REPORTS.—

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

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

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

375 3. A cost-benefit analysis of the team's impact on the  
376 community.

377 4. Evidence that the certified applicant continues to meet  
378 the criteria in effect when the applicant was certified.

128631

Approved For Filing: 4/10/2013 1:11:30 PM

Amendment No.

379 (b) The department shall compile the information received  
380 from each certified applicant and publish the information  
381 annually by November 1.

382 (5) DECERTIFICATION.—

383 (a) The department shall decertify a certified applicant  
384 upon the request of the certified applicant.

385 (b) The department shall decertify a certified applicant  
386 if the certified applicant does not:

387 1. Have a valid agreement with a spring training  
388 franchise; or

389 2. Satisfy its commitment to provide local matching funds  
390 to the facility.

391  
392 However, decertification proceedings against a local government  
393 certified after July 1, 2013, shall be delayed until 12 months  
394 after the expiration of the local government's existing  
395 agreement with a spring training franchise, and without a new  
396 agreement being signed, if the certified local government can  
397 demonstrate to the department that it is in active negotiations  
398 with a major league spring training franchise, other than the  
399 franchise that was the basis for the original certification.

400 (c) A certified applicant has 60 days after it receives a  
401 notice of intent to decertify from the department to petition  
402 for review of the decertification. Within 45 days after receipt  
403 of the request for review, the department must notify a  
404 certified applicant of the outcome of the review.

405 (d) The department shall notify the Department of Revenue  
406 that a certified applicant has been decertified within 10 days

128631

Approved For Filing: 4/10/2013 1:11:30 PM

Amendment No.

407 after the order of decertification becomes final. The Department  
408 of Revenue shall immediately stop the payment of any funds under  
409 this section which were not encumbered by the certified  
410 applicant under subparagraph (3) (a)2.

411 (e) The department shall order a decertified applicant to  
412 repay all of the unencumbered state funds that the applicant  
413 received under this section and any interest that accrued on  
414 those funds. The repayment must be made within 60 days after the  
415 decertification order becomes final. These funds shall be  
416 deposited into the General Revenue Fund.

417 (f) A local government as defined in s. 218.369 may not be  
418 decertified by the department if it has paid or pledged for the  
419 payment of debt service on, or to fund debt service reserve  
420 funds, arbitrage rebate obligations, or other amounts payable  
421 with respect thereto, bonds issued for the construction or  
422 renovation of the facility for which the local government was  
423 certified, or for the reimbursement of such costs or the  
424 refinancing of bonds issued for the construction or renovation  
425 of the facility for which the local government was certified, or  
426 for the reimbursement of such costs or the refinancing of bonds  
427 issued for such purpose. This subsection does not preclude or  
428 restrict the ability of a certified local government to  
429 refinance, refund, or defease such bonds.

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

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

128631

Approved For Filing: 4/10/2013 1:11:30 PM



Amendment No.

435 section are expended as required in this section. If the Auditor  
436 General determines that the distributions under this section are  
437 not expended as required by this section, the Auditor General  
438 shall notify the Department of Revenue, which may pursue  
439 recovery of the funds under the laws and rules governing the  
440 assessment of taxes.

441 Section 7. Paragraph (c) of subsection (3) of section  
442 288.9914, Florida Statutes, is amended to read:

443 288.9914 Certification of qualified investments;  
444 investment issuance reporting.—

445 (3) REVIEW.—

446 (c) The department may not approve a cumulative amount of  
447 qualified investments that may result in the claim of more than  
448 \$178.8 ~~\$163.8~~ million in tax credits during the existence of the  
449 program or more than \$36.6 ~~\$33.6~~ million in tax credits in a  
450 single state fiscal year. However, the potential for a taxpayer  
451 to carry forward an unused tax credit may not be considered in  
452 calculating the annual limit.

453 Section 8. Effective upon this act becoming a law:

454 (1) The tax levied under chapter 212, Florida Statutes,  
455 may not be collected during the period from 12:01 a.m. on August  
456 2, 2013, through 11:59 p.m. on August 4, 2013, on the sale of:

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

Amendment No.

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

465 2. All footwear, excluding skis, swim fins, roller blades,  
466 and skates.

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

474 (c) Personal computers and related accessories with a  
475 sales price of \$750 or less, purchased for noncommercial home or  
476 personal use. The term "personal computer" means an electronic  
477 device that accepts information in digital or similar form and  
478 manipulates such information for a result based on a sequence of  
479 instructions. The term includes any electronic book reader,  
480 laptop, desktop, handheld, tablet, or tower computer but does  
481 not include cellular telephones, video game consoles, digital  
482 media receivers, or devices that are not primarily designed to  
483 process data. The term "related accessories" includes keyboards,  
484 mice, personal digital assistants, monitors, other peripheral  
485 devices, modems, routers, and nonrecreational software,  
486 regardless of whether the accessories are used in association  
487 with a personal computer base unit; however, the term does not  
488 include furniture or systems, devices, software, or peripherals  
489 that are designed or intended primarily for recreational use.

128631

Approved For Filing: 4/10/2013 1:11:30 PM

Amendment No.

490 The term "monitor" does not include a device that includes a  
491 television tuner.

492 (2) The tax exemptions provided in this section do not  
493 apply to sales within a theme park or entertainment complex as  
494 defined in s. 509.013(9), Florida Statutes, within a public  
495 lodging establishment as defined in s. 509.013(4), Florida  
496 Statutes, or within an airport as defined in s. 330.27(2),  
497 Florida Statutes.

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

501 Section 9. For the 2012-2013 fiscal year, the sum of  
502 \$235,695 in nonrecurring funds is appropriated from the General  
503 Revenue Fund to the Department of Revenue for the purpose of  
504 administrating section 8 of this act. Funds remaining unexpended  
505 or unencumbered from this appropriation as of June 30, 2013,  
506 shall revert and be reappropriated for the same purpose in the  
507 2013-2014 fiscal year.

508 Section 10. Except as otherwise expressly provided in this  
509 act and except for this section, which shall take effect upon  
510 this act becoming a law, this act shall take effect July 1,  
511 2013.

512 -----  
513 -----

514 **T I T L E A M E N D M E N T**

515 Remove everything before the enacting clause and insert:

516 A bill to be entitled

## Amendment No.

517 An act relating to economic development; amending s.  
518 210.20, F.S.; revising the length of time that certain  
519 cigarette tax collections are dedicated as a funding  
520 source for the Department of Health to establish  
521 activities and grant opportunities in conjunction with  
522 the Sanford-Burnham Medical Research Institute for  
523 purposes relating to biomedical research; amending s.  
524 212.08, F.S., relating to exemptions from the sales,  
525 rental, use, consumption, distribution, and storage  
526 tax; establishing a lower takeoff weight threshold for  
527 rotary wing aircraft qualifying for certain tax  
528 exemptions; amending s. 212.20, F.S.; requiring the  
529 Department of Revenue to distribute a specified amount  
530 of money to certain applicants if a spring training  
531 franchise uses the applicant's facility; specifying  
532 time periods and limitations on distributions;  
533 amending ss. 288.1045 and 288.106, F.S.; deleting caps  
534 on tax refunds for qualified defense contractors and  
535 space flight businesses and for qualified target  
536 industry businesses; creating s. 288.11631, F.S.;  
537 providing definitions; establishing a certification  
538 process to retain spring training baseball franchises;  
539 authorizing and prohibiting certain uses of the  
540 awarded funds; requiring a certified applicant to  
541 submit an annual report and requiring the Department  
542 of Economic Opportunity to publish such information;  
543 providing for decertification of a certified  
544 applicant; requiring the department to adopt rules;

128631

Approved For Filing: 4/10/2013 1:11:30 PM

Page 20 of 21

Amendment No.

545 | authorizing the Auditor General to conduct audits;  
546 | amending s. 288.9914, F.S.; revising limitations on  
547 | qualified investments that may be approved by the  
548 | Department of Economic Opportunity under the New  
549 | Markets Development Program; specifying a period  
550 | during which the sale of clothing, wallets, bags,  
551 | school supplies, personal computers, and personal  
552 | computer-related accessories are exempt from the sales  
553 | tax; providing definitions; providing exceptions;  
554 | authorizing the Department of Revenue to adopt  
555 | emergency rules; providing an appropriation; providing  
556 | effective dates.