



1 A bill to be entitled
2 An act relating to taxation; amending s. 193.0235,
3 F.S.; revising the definition of the term "common
4 element" for purposes of prorating ad valorem taxes
5 for certain properties under certain circumstances;
6 amending s. 202.12, F.S.; reducing the tax rates
7 applied to the sale of communications services and the
8 retail sale of direct-to-home satellite services;
9 amending s. 202.12001, F.S.; conforming rates to the
10 reduction of the communications services tax; amending
11 s. 202.18, F.S.; revising the allocation of tax
12 revenues received from the communications services
13 tax; amending s. 202.27, F.S.; authorizing dealers of
14 communications services to elect to use an
15 alternative-period basis for filing and remitting
16 communications services taxes; defining the term
17 "alternate-period basis"; specifying requirements for
18 the election; amending s. 202.28, F.S.; limiting the
19 disallowance of the collection allowance under
20 specified circumstances; providing that specified
21 provisions of the act are remedial, apply
22 retroactively, and do not provide a basis for certain
23 assessments or create a right to certain refunds or
24 credits; specifying that communication sales tax
25 returns filed before a certain date are deemed to have
26 been filed pursuant to a specified provision of the



27 | act; amending s. 203.001, F.S.; conforming rates to
28 | the reduction of the communications services tax;
29 | providing applicability for certain provisions of the
30 | act; amending s. 206.9825, F.S.; providing an aviation
31 | fuel tax exemption and authorizing a refund of such
32 | taxes paid for certain colleges and universities that
33 | offer graduate programs in aeronautical or aerospace
34 | engineering or flight training and certain wholesalers
35 | and terminal suppliers; amending s. 212.02, F.S.;
36 | revising the definitions of the terms "livestock" and
37 | "agricultural production"; amending s. 212.04, F.S.;
38 | exempting from the sales and use tax admissions to and
39 | membership fees for gun clubs; defining the term "gun
40 | club"; amending s. 212.05, F.S.; limiting the amount
41 | of tax that may be imposed and collected on each
42 | repair of a boat; amending s. 212.08, F.S.; exempting
43 | from the sales and use tax irrigation equipment,
44 | replacement parts and accessories for power farm
45 | equipment and irrigation equipment, certain trailers,
46 | stakes used by farmers to support plants during
47 | agricultural production, and certain motor vehicles
48 | purchased by active members of the United States Armed
49 | Forces or their spouses; specifying for certain fiscal
50 | years the total amount of community contribution tax
51 | credits which may be granted against the sales and use
52 | tax for contributions made to eligible sponsors of



53 | specified projects; expanding such tax credit to
54 | include contributions made to eligible sponsors of
55 | housing projects for persons with certain special
56 | needs; defining terms; requiring enterprise zones to
57 | have been designated as of a certain date for purposes
58 | of such tax credit; extending the expiration date
59 | applicable to the granting of such tax credit;
60 | revising provisions related to the exemption of
61 | prepaid meal plans at colleges and institutions of
62 | higher learning; authorizing school support
63 | organizations to pay tax to their suppliers on the
64 | cost price of food, drink, and supplies purchased for
65 | resale in lieu of collecting tax on their final sales;
66 | authorizing the executive director of the Department
67 | of Revenue to adopt emergency rules to implement
68 | specified amendments made by the act; specifying the
69 | duration of such rules; amending s. 212.20, F.S.;
70 | revising the distributions of tax revenues received
71 | from the sales and use tax, communications services
72 | tax, and gross receipts tax; requiring communications
73 | services dealers to provide credits by a specified
74 | date to their customers for taxes collected in excess
75 | of those authorized by certain provisions of the act;
76 | specifying that a cause of action is not created if
77 | such dealers are unable to provide the credits under
78 | certain circumstances; authorizing such dealers to



79 take credits on their communications services tax
80 returns for certain amounts credited to their
81 customers; amending s. 220.03, F.S.; extending the
82 expiration date applicable to the definition of the
83 term "community contribution"; revising, and extending
84 the expiration date applicable to, the definition of
85 the term "project"; amending s. 220.183, F.S.;
86 specifying for certain fiscal years the total amount
87 of community contribution tax credits which may be
88 granted for contributions made to eligible sponsors of
89 specified projects; expanding such tax credit to
90 include contributions made to eligible sponsors of
91 housing projects for persons with certain special
92 needs; requiring enterprise zones to have been
93 designated as of a certain date for purposes of such
94 tax credit; extending the expiration date applicable
95 to the granting of such tax credit; amending s.
96 220.1845, F.S.; increasing the total amount of
97 contaminated site rehabilitation tax credits that may
98 be granted for 1 fiscal year; amending s. 220.196,
99 F.S.; revising eligibility requirements for certain
100 research and development tax credits for certain
101 business enterprises; increasing the total amount of
102 tax credits that may be granted to business
103 enterprises during a specified calendar year; revising
104 the deadline for the filing of an application for the



105 tax credit; providing for the proration of tax credits
106 under certain circumstances; amending s. 376.30781,
107 F.S.; increasing the total amount of tax credits for
108 the rehabilitation of drycleaning-solvent-contaminated
109 sites and brownfield sites in designated brownfield
110 areas which may be granted for 1 fiscal year;
111 conforming provisions to changes made by act; amending
112 s. 624.509, F.S.; requiring expiration by a specified
113 date of an exemption from the premium tax for any
114 portion of the title insurance premium retained by a
115 title insurance agent or agency unless the Department
116 of Economic Opportunity makes a specified
117 determination relating to certain increases in full-
118 time equivalent positions by title insurers;
119 authorizing the department to verify certain
120 information provided by title insurers; requiring the
121 department to submit its determination to the
122 Legislature and the Department of Revenue by a certain
123 date; amending s. 624.5105, F.S.; specifying for
124 certain fiscal years the total amount of community
125 contribution tax credits which may be granted for
126 contributions made to eligible sponsors of specified
127 projects; expanding such tax credit to include
128 contributions made to eligible sponsors of housing
129 projects for persons with certain special needs;
130 requiring enterprise zones to have been designated as



131 of a certain date for purposes of such tax credit;
132 extending the expiration date applicable to the
133 granting of such tax credit; reenacting s. 220.02(8),
134 F.S., relating to legislative intent for the corporate
135 income tax code, to incorporate the amendment made by
136 the act to s. 220.183, F.S., in a reference thereto;
137 reenacting s. 220.183(1)(g), F.S., relating to the
138 community contribution tax credit, to incorporate
139 amendments made by the act to s. 624.5105, F.S., in
140 references thereto; reenacting s. 377.809(4)(a), F.S.,
141 relating to the Energy Economic Zone Pilot Program, to
142 incorporate amendments made by the act to ss. 212.08,
143 220.183, and 624.5105, F.S., in references thereto;
144 providing an exemption from the sales and use tax for
145 the retail sale of certain clothes, school supplies,
146 and personal computers and personal computer-related
147 accessories during a specified period; providing
148 exceptions to the exemption; authorizing the
149 Department of Revenue to adopt emergency rules;
150 providing an appropriation to the Department of
151 Revenue for administrative purposes; providing an
152 exemption from the sales and use tax for the retail
153 sale of certain textbooks; defining terms; providing
154 exceptions to the exemption; authorizing the
155 Department of Revenue to adopt emergency rules;
156 providing that businesses that enter into certain



157 contracts with the Department of Economic Opportunity
 158 for certain economic development programs may apply
 159 for specified tax exemptions, refunds, and credits for
 160 certain projects; specifying the duties and
 161 responsibilities of the Department of Economic
 162 Opportunity; providing an appropriation to the
 163 Department of Revenue to implement certain amendments
 164 made by the act; providing for construction of the act
 165 in pari materia with laws enacted during the 2015
 166 Regular Session of the Legislature; providing
 167 effective dates.

168

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

170

171 Section 1. Paragraph (d) is added to subsection (2) of
 172 section 193.0235, Florida Statutes, to read:

173 193.0235 Ad valorem taxes and non-ad valorem assessments
 174 against subdivision property.—

175 (2) As used in this section, the term "common element"
 176 includes:

177 (d) Property located within the same county as the
 178 subdivision and used for at least 10 years exclusively for the
 179 benefit of lot owners within the subdivision.

180 Section 2. Paragraphs (a) and (b) of subsection (1) of
 181 section 202.12, Florida Statutes, are amended to read:

182 202.12 Sales of communications services.—The Legislature



183 finds that every person who engages in the business of selling
 184 communications services at retail in this state is exercising a
 185 taxable privilege. It is the intent of the Legislature that the
 186 tax imposed by chapter 203 be administered as provided in this
 187 chapter.

188 (1) For the exercise of such privilege, a tax is levied on
 189 each taxable transaction, ~~and the tax~~ is due and payable as
 190 follows:

191 (a) Except as otherwise provided in this subsection, at
 192 the a rate of 4.92 ~~6.65~~ percent applied to the sales price of
 193 the communications service that ~~which~~:

- 194 1. Originates and terminates in this state, or
- 195 2. Originates or terminates in this state and is charged
 196 to a service address in this state,

197
 198 when sold at retail, computed on each taxable sale for the
 199 purpose of remitting the tax due. The gross receipts tax imposed
 200 by chapter 203 shall be collected on the same taxable
 201 transactions and remitted with the tax imposed by this
 202 paragraph. If no tax is imposed by this paragraph due to the
 203 exemption provided under ~~by reason of~~ s. 202.125(1), the tax
 204 imposed by chapter 203 shall nevertheless be collected and
 205 remitted in the manner and at the time prescribed for tax
 206 collections and remittances under this chapter.

207 (b) At the rate of 9.07 ~~10.8~~ percent applied to ~~on~~ the
 208 retail sales price of any direct-to-home satellite service



209 received in this state. The proceeds of the tax imposed under
 210 this paragraph shall be accounted for and distributed in
 211 accordance with s. 202.18(2). The gross receipts tax imposed by
 212 chapter 203 shall be collected on the same taxable transactions
 213 and remitted with the tax imposed by this paragraph.

214 Section 3. Section 202.12001, Florida Statutes, is amended
 215 to read:

216 202.12001 Combined rate for tax collected pursuant to ss.
 217 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
 218 2010-149, Laws of Florida, the dealer of communication services
 219 may collect a combined rate of 5.07 ~~6.8~~ percent, composed
 220 ~~comprised~~ of the 4.92 ~~6.65~~ percent and 0.15 percent rates
 221 required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively,
 222 if as long as the provider properly reflects the tax collected
 223 with respect to the two provisions as required in the return to
 224 the department ~~of Revenue~~.

225 Section 4. Effective August 1, 2015, subsection (2) of
 226 section 202.18, Florida Statutes, is amended to read:

227 202.18 Allocation and disposition of tax proceeds.—The
 228 proceeds of the communications services taxes remitted under
 229 this chapter shall be treated as follows:

230 (2) The proceeds of the taxes remitted under s.
 231 202.12(1)(b) shall be allocated ~~divided~~ as follows:

232 (a) The portion of the ~~such~~ proceeds which constitutes
 233 gross receipts taxes, imposed at the rate prescribed in chapter
 234 203, shall be deposited as provided by law and in accordance



235 with s. 9, Art. XII of the State Constitution.

236 (b) Fifty-five and nine-tenths ~~Sixty-three~~ percent of the
237 remainder shall be allocated to the state and distributed
238 pursuant to s. 212.20(6), except that the proceeds allocated
239 pursuant to s. 212.20(6)(d)2. shall be prorated to the
240 participating counties in the same proportion as that month's
241 collection of the taxes and fees imposed pursuant to chapter 212
242 and paragraph (1)(b).

243 (c)1. During each calendar year, the remaining portion of
244 the ~~such~~ proceeds shall be transferred to the Local Government
245 Half-cent Sales Tax Clearing Trust Fund. Seventy percent of such
246 proceeds shall be allocated in the same proportion as the
247 allocation of total receipts of the half-cent sales tax under s.
248 218.61 and the emergency distribution under s. 218.65 in the
249 prior state fiscal year. Thirty percent of such proceeds shall
250 be distributed pursuant to s. 218.67.

251 2. The proportion of the proceeds allocated based on the
252 emergency distribution under s. 218.65 shall be distributed
253 pursuant to s. 218.65.

254 3. In each calendar year, the proportion of the proceeds
255 allocated based on the half-cent sales tax under s. 218.61 shall
256 be allocated to each county in the same proportion as the
257 county's percentage of total sales tax allocation for the prior
258 state fiscal year and distributed pursuant to s. 218.62.

259 4. The department shall distribute the appropriate amount
260 to each municipality and county each month at the same time that



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261 local communications services taxes are distributed pursuant to
262 subsection (3).

263 Section 5. Effective October 1, 2015, subsection (1) of
264 section 202.27, Florida Statutes, is amended to read:

265 202.27 Return filing; rules for self-accrual.—

266 (1) For the purpose of ascertaining the amount of tax
267 payable under this chapter and chapter 203, each ~~every~~ dealer
268 must ~~has the duty to~~ file a return and remit the taxes required
269 to be collected in any calendar month to the department, on or
270 before the 20th day of the subsequent month, upon forms prepared
271 and furnished by the department or in a format prescribed by it.
272 The department shall, by rule, prescribe the information to be
273 furnished by taxpayers on such returns. For the purpose of
274 determining the taxes required to be remitted under this
275 subsection, a dealer may elect to use an alternative-period
276 basis. As used in this subsection, the term "alternative-period
277 basis" means any month-long period, other than a calendar month,
278 with an end date on or after the 15th day of the calendar month.
279 The election shall be made on forms prepared and furnished by
280 the department or in a format prescribed by the department. A
281 dealer making such election is bound by the election for at
282 least 12 months. If an election is made, the dealer must file a
283 return and remit the taxes required to be collected in the
284 chosen alternative-period basis to the department on or before
285 the 20th day of the subsequent month.

286 Section 6. Effective October 1, 2015, paragraph (d) is



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287 added to subsection (1) of section 202.28, Florida Statutes, to
288 read:

289 202.28 Credit for collecting tax; penalties.—

290 (1) Except as otherwise provided in s. 202.22, for the
291 purpose of compensating persons providing communications
292 services for the keeping of prescribed records, the filing of
293 timely tax returns, and the proper accounting and remitting of
294 taxes, persons collecting taxes imposed under this chapter and
295 under s. 203.01(1)(a)2. shall be allowed to deduct 0.75 percent
296 of the amount of the tax due and accounted for and remitted to
297 the department.

298 (d) A disallowance of a collection allowance based on a
299 delinquent tax payment is limited to the percentage of the total
300 tax due which was delinquent when the payment was remitted to
301 the department. The taxpayer has the burden to demonstrate the
302 percentage of the payment which is not delinquent if that
303 percentage is not readily evident at the time of payment.

304 Section 7. The amendments made by this act to ss. 202.27
305 and 202.28, Florida Statutes, are remedial in nature and apply
306 retroactively, but do not provide a basis for an assessment of
307 any unpaid tax or create a right to a refund of or credit for
308 any tax paid before October 1, 2015. Communications services tax
309 returns filed by dealers on an alternative-period basis before
310 October 1, 2015, are deemed to have been filed pursuant to the
311 election provided in s. 202.27(1), Florida Statutes, as amended
312 by this act.



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313 Section 8. Section 203.001, Florida Statutes, is amended
314 to read:

315 203.001 Combined rate for tax collected pursuant to ss.
316 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
317 2010-149, Laws of Florida, the dealer of communication services
318 may collect a combined rate of 5.07 ~~6.8~~ percent, composed
319 ~~comprised~~ of the 4.92 ~~6.65~~ percent and 0.15 percent rates
320 required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively,
321 if as long as the provider properly reflects the tax collected
322 with respect to the two provisions as required in the return to
323 the Department of Revenue.

324 Section 9. The amendments made by this act to ss.
325 202.12(1), 202.12001, and 203.001, Florida Statutes, apply to
326 taxable communications services transactions on bills dated on
327 or after July 1, 2015.

328 Section 10. Paragraph (e) is added to subsection (1) of
329 section 206.9825, Florida Statutes, to read:

330 206.9825 Aviation fuel tax.—

331 (1)

332 (e)1. Sales of aviation fuel to, and exclusively used for
333 flight training through a school of aeronautics or college of
334 aviation by, a college based in this state which is a tax-exempt
335 organization under s. 501(c)(3) of the Internal Revenue Code or
336 a university based in this state are exempt from the tax imposed
337 by this part if the college or university:

338 a. Is accredited by or has applied for accreditation by



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339 | the Aviation Accreditation Board International; and

340 | b. Offers a graduate program in aeronautical or aerospace
341 | engineering or offers flight training through a school of
342 | aeronautics or college of aviation.

343 | 2. A licensed wholesaler or terminal supplier that sells
344 | aviation fuel to a college or university qualified under this
345 | paragraph and that does not collect the aviation fuel tax from
346 | the college or university on such sale may receive an ultimate
347 | vendor credit for the 6.9-cent excise tax previously paid on the
348 | aviation fuel delivered to such college or university.

349 | 3. A college or university qualified under this paragraph
350 | which purchases fuel from a retail supplier, including a fixed-
351 | base operator, and pays the 6.9-cent excise tax on the purchase
352 | may apply for and receive a refund of the aviation fuel tax
353 | paid.

354 | Section 11. Subsections (29) and (32) of section 212.02,
355 | Florida Statutes, are amended to read:

356 | 212.02 Definitions.—The following terms and phrases when
357 | used in this chapter have the meanings ascribed to them in this
358 | section, except where the context clearly indicates a different
359 | meaning:

360 | (29) "Livestock" includes all animals of the equine,
361 | bovine, or swine class, including goats, sheep, mules, horses,
362 | hogs, cattle, ostriches, and other grazing animals raised for
363 | commercial purposes. The term "~~livestock~~" shall also include
364 | all aquaculture products, as defined in s. 597.0015 and



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365 identified by the Department of Agriculture and Consumer
366 Services pursuant to s. 597.003, ~~include fish~~ raised for
367 commercial purposes.

368 (32) "Agricultural production" means the production of
369 plants and animals useful to humans, including the preparation,
370 planting, cultivating, or harvesting of these products or any
371 other practices necessary to accomplish production through the
372 harvest phase, including storage of raw products on a farm. The
373 term ~~and~~ includes aquaculture, horticulture, floriculture,
374 viticulture, forestry, dairy, livestock, poultry, bees, and any
375 and all forms of farm products and farm production.

376 Section 12. Paragraph (a) of subsection (2) of section
377 212.04, Florida Statutes, is amended to read:

378 212.04 Admissions tax; rate, procedure, enforcement.—

379 (2) (a) A tax may not be levied on:

380 1. Admissions to athletic or other events sponsored by
381 elementary schools, junior high schools, middle schools, high
382 schools, community colleges, public or private colleges and
383 universities, deaf and blind schools, facilities of the youth
384 services programs of the Department of Children and Families,
385 and state correctional institutions if only student, faculty, or
386 inmate talent is used. However, this exemption does not apply to
387 admission to athletic events sponsored by a state university,
388 and the proceeds of the tax collected on such admissions shall
389 be retained and used by each institution to support women's
390 athletics as provided in s. 1006.71(2)(c).



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391 2. Dues, membership fees, and admission charges imposed by
392 not-for-profit sponsoring organizations. To receive this
393 exemption, the sponsoring organization must qualify as a not-
394 for-profit entity under s. 501(c)(3) of the Internal Revenue
395 Code of 1954, as amended.

396 3. Admission charges to an event sponsored by a
397 governmental entity, sports authority, or sports commission if
398 held in a convention hall, exhibition hall, auditorium, stadium,
399 theater, arena, civic center, performing arts center, or
400 publicly owned recreational facility and if 100 percent of the
401 risk of success or failure lies with the sponsor of the event
402 and 100 percent of the funds at risk for the event belong to the
403 sponsor, and student or faculty talent is not exclusively used.
404 As used in this subparagraph, the terms "sports authority" and
405 "sports commission" mean a nonprofit organization that is exempt
406 from federal income tax under s. 501(c)(3) of the Internal
407 Revenue Code and that contracts with a county or municipal
408 government for the purpose of promoting and attracting sports-
409 tourism events to the community with which it contracts.

410 4. An admission paid by a student, or on the student's
411 behalf, to any required place of sport or recreation if the
412 student's participation in the sport or recreational activity is
413 required as a part of a program or activity sponsored by, and
414 under the jurisdiction of, the student's educational institution
415 if his or her attendance is as a participant and not as a
416 spectator.



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417 5. Admissions to the National Football League championship
418 game or Pro Bowl; admissions to any semifinal game or
419 championship game of a national collegiate tournament;
420 admissions to a Major League Baseball, Major League Soccer,
421 National Basketball Association, or National Hockey League all-
422 star game; admissions to the Major League Baseball Home Run
423 Derby held before the Major League Baseball All-Star Game; or
424 admissions to National Basketball Association all-star events
425 produced by the National Basketball Association and held at a
426 facility such as an arena, convention center, or municipal
427 facility.

428 6. A participation fee or sponsorship fee imposed by a
429 governmental entity as described in s. 212.08(6) for an athletic
430 or recreational program if the governmental entity by itself, or
431 in conjunction with an organization exempt under s. 501(c)(3) of
432 the Internal Revenue Code of 1954, as amended, sponsors,
433 administers, plans, supervises, directs, and controls the
434 athletic or recreational program.

435 7. Admissions to live theater, live opera, or live ballet
436 productions in this state which are sponsored by an organization
437 that has received a determination from the Internal Revenue
438 Service that the organization is exempt from federal income tax
439 under s. 501(c)(3) of the Internal Revenue Code of 1954, as
440 amended, if the organization actively participates in planning
441 and conducting the event, is responsible for the safety and
442 success of the event, is organized for the purpose of sponsoring



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443 live theater, live opera, or live ballet productions in this
444 state, has more than 10,000 subscribing members and has among
445 the stated purposes in its charter the promotion of arts
446 education in the communities it serves, and will receive at
447 least 20 percent of the net profits, if any, of the events the
448 organization sponsors and will bear the risk of at least 20
449 percent of the losses, if any, from the events it sponsors if
450 the organization employs other persons as agents to provide
451 services in connection with a sponsored event. Before March 1 of
452 each year, such organization may apply to the department for a
453 certificate of exemption for admissions to such events sponsored
454 in this state by the organization during the immediately
455 following state fiscal year. The application must state the
456 total dollar amount of admissions receipts collected by the
457 organization or its agents from such events in this state
458 sponsored by the organization or its agents in the year
459 immediately preceding the year in which the organization applies
460 for the exemption. Such organization shall receive the exemption
461 only to the extent of \$1.5 million multiplied by the ratio that
462 such receipts bear to the total of such receipts of all
463 organizations applying for the exemption in such year; however,
464 such exemption granted to any organization may not exceed 6
465 percent of such admissions receipts collected by the
466 organization or its agents in the year immediately preceding the
467 year in which the organization applies for the exemption. Each
468 organization receiving the exemption shall report each month to



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469 the department the total admissions receipts collected from such
470 events sponsored by the organization during the preceding month
471 and shall remit to the department an amount equal to 6 percent
472 of such receipts reduced by any amount remaining under the
473 exemption. Tickets for such events sold by such organizations
474 may not reflect the tax otherwise imposed under this section.

475 8. Entry fees for participation in freshwater fishing
476 tournaments.

477 9. Participation or entry fees charged to participants in
478 a game, race, or other sport or recreational event if spectators
479 are charged a taxable admission to such event.

480 10. Admissions to any postseason collegiate football game
481 sanctioned by the National Collegiate Athletic Association.

482 11. Admissions to and membership fees for gun clubs. For
483 purposes of this subparagraph, the term "gun club" means an
484 organization whose primary purpose is to offer its members
485 access to one or more shooting ranges for target or skeet
486 shooting.

487 Section 13. Subsection (5) of section 212.05, Florida
488 Statutes, is amended to read:

489 212.05 Sales, storage, use tax.—It is hereby declared to
490 be the legislative intent that every person is exercising a
491 taxable privilege who engages in the business of selling
492 tangible personal property at retail in this state, including
493 the business of making mail order sales, or who rents or
494 furnishes any of the things or services taxable under this



495 chapter, or who stores for use or consumption in this state any
 496 item or article of tangible personal property as defined herein
 497 and who leases or rents such property within the state.

498 (5) Notwithstanding any other provision of this chapter,
 499 the maximum amount of tax imposed under this chapter and
 500 collected on each sale or use of a boat in this state may not
 501 exceed \$18,000 and on each repair of a boat in this state may
 502 not exceed \$60,000.

503 Section 14. Subsection (3), paragraphs (a) and (p) of
 504 subsection (5), and paragraphs (r) and (11) of subsection (7) of
 505 section 212.08, Florida Statutes, are amended, and paragraph
 506 (nnn) is added to subsection (7) of that section, to read:

507 212.08 Sales, rental, use, consumption, distribution, and
 508 storage tax; specified exemptions.—The sale at retail, the
 509 rental, the use, the consumption, the distribution, and the
 510 storage to be used or consumed in this state of the following
 511 are hereby specifically exempt from the tax imposed by this
 512 chapter.

513 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—

514 (a) The ~~There shall be no tax~~ may not be imposed on the
 515 sale, rental, lease, use, consumption, repair, or storage for
 516 use in this state of power farm equipment or irrigation
 517 equipment, including replacement parts and accessories for power
 518 farm equipment or irrigation equipment, which are used
 519 exclusively on a farm or in a forest in the agricultural
 520 production of crops or products ~~as~~ produced by those



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521 agricultural industries included in s. 570.02(1), or for fire
522 prevention and suppression work with respect to such crops or
523 products. Harvesting may not be construed to include processing
524 activities. This exemption is not forfeited by moving farm
525 equipment between farms or forests.

526 (b) The tax may not be imposed on that portion of the
527 sales price below \$20,000 for a trailer weighing 12,000 pounds
528 or less and purchased by a farmer for exclusive use in
529 agricultural production or to transport farm products from his
530 or her farm to the place where the farmer transfers ownership of
531 the farm products to another. This exemption is not forfeited by
532 using a trailer to transport the farmer's farm equipment. The
533 exemption provided under this paragraph does not apply to the
534 lease or rental of a trailer.

535 (c) The exemptions provided in paragraphs (a) and (b) are
536 ~~However, this exemption shall not be~~ allowed unless the
537 purchaser, renter, or lessee signs a certificate stating that
538 the farm equipment is to be used exclusively ~~on a farm or in a~~
539 ~~forest for agricultural production or for fire prevention and~~
540 ~~suppression,~~ as required under ~~by~~ this subsection. Possession by
541 a seller, lessor, or other dealer of a written certification by
542 the purchaser, renter, or lessee certifying the purchaser's,
543 renter's, or lessee's entitlement to an exemption permitted by
544 this subsection relieves the seller from the responsibility of
545 collecting the tax on the nontaxable amounts, and the department
546 shall look solely to the purchaser for recovery of such tax if



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547 | it determines that the purchaser was not entitled to the
548 | exemption.

549 | (5) EXEMPTIONS; ACCOUNT OF USE.—

550 | (a) *Items in agricultural use and certain nets.*—There are
551 | exempt from the tax imposed by this chapter nets designed and
552 | used exclusively by commercial fisheries; disinfectants,
553 | fertilizers, insecticides, pesticides, herbicides, fungicides,
554 | and weed killers used for application on crops or groves,
555 | including commercial nurseries and home vegetable gardens, used
556 | in dairy barns or on poultry farms for the purpose of protecting
557 | poultry or livestock, or used directly on poultry or livestock;
558 | portable containers or movable receptacles in which portable
559 | containers are placed, used for processing farm products; field
560 | and garden seeds, including flower seeds; nursery stock,
561 | seedlings, cuttings, or other propagative material purchased for
562 | growing stock; seeds, seedlings, cuttings, and plants used to
563 | produce food for human consumption; cloth, plastic, and other
564 | similar materials used for shade, mulch, or protection from
565 | frost or insects on a farm; stakes used by a farmer to support
566 | plants during agricultural production; generators used on
567 | poultry farms; and liquefied petroleum gas or other fuel used to
568 | heat a structure in which started pullets or broilers are
569 | raised; however, such exemption is ~~shall~~ not ~~be~~ allowed unless
570 | the purchaser or lessee signs a certificate stating that the
571 | item to be exempted is for the exclusive use designated herein.
572 | Also exempt are cellophane wrappers, glue for tin and glass



573 (apiarists), mailing cases for honey, shipping cases, window
574 cartons, and baling wire and twine used for baling hay, when
575 used by a farmer to contain, produce, or process an agricultural
576 commodity.

577 (p) *Community contribution tax credit for donations.*—

578 1. Authorization.—Persons who are registered with the
579 department under s. 212.18 to collect or remit sales or use tax
580 and who make donations to eligible sponsors are eligible for tax
581 credits against their state sales and use tax liabilities as
582 provided in this paragraph:

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

585 b. The credit shall be granted as a refund against state
586 sales and use taxes reported on returns and remitted in the 12
587 months preceding the date of application to the department for
588 the credit as required in sub-subparagraph 3.c. If the annual
589 credit is not fully used through such refund because of
590 insufficient tax payments during the applicable 12-month period,
591 the unused amount may be included in an application for a refund
592 made pursuant to sub-subparagraph 3.c. in subsequent years
593 against the total tax payments made for such year. Carryover
594 credits may be applied for a 3-year period without regard to any
595 time limitation that would otherwise apply under s. 215.26.

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



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599 d. All proposals for the granting of the tax credit
600 require the prior approval of the Department of Economic
601 Opportunity.

602 e. The total amount of tax credits which may be granted
603 for all programs approved under this paragraph, s. 220.183, and
604 s. 624.5105 is \$18.4 million in the 2015-2016 fiscal year, \$21.4
605 million in the 2016-2017 fiscal year, and \$21.4 million in the
606 2017-2018 fiscal year ~~annually~~ for projects that provide housing
607 opportunities for persons with special needs or homeownership
608 opportunities for low-income households or very-low-income
609 households ~~as these terms are defined in s. 420.9071~~ and \$3.5
610 million annually for all other projects. As used in this
611 paragraph, the term "person with special needs" has the same
612 meaning as in s. 420.0004 and the terms "low-income person,"
613 "low-income household," "very-low-income person," and "very-low-
614 income household" have the same meaning as in s. 420.9071.

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

618 2. Eligibility requirements.—

619 a. A community contribution by a person must be in the
620 following form:

621 (I) Cash or other liquid assets;

622 (II) Real property;

623 (III) Goods or inventory; or

624 (IV) Other physical resources identified by the Department



625 of Economic Opportunity.

626 b. All community contributions must be reserved
627 exclusively for use in a project. As used in this sub-
628 subparagraph, the term "project" means activity undertaken by an
629 eligible sponsor which is designed to construct, improve, or
630 substantially rehabilitate housing that is affordable to low-
631 income households or very-low-income households ~~as those terms~~
632 ~~are defined in s. 420.9071; designed to provide housing~~
633 opportunities for persons with special needs; designed to
634 provide commercial, industrial, or public resources and
635 facilities; or designed to improve entrepreneurial and job-
636 development opportunities for low-income persons. A project may
637 be the investment necessary to increase access to high-speed
638 broadband capability in a rural community that had an enterprise
639 zone designated pursuant to chapter 290 as of May 1, 2015 ~~rural~~
640 ~~communities with enterprise zones~~, including projects that
641 result in improvements to communications assets that are owned
642 by a business. A project may include the provision of museum
643 educational programs and materials that are directly related to
644 a project approved between January 1, 1996, and December 31,
645 1999, and located in an area which was in an enterprise zone
646 designated pursuant to s. 290.0065 as of May 1, 2015. This
647 paragraph does not preclude projects that propose to construct
648 or rehabilitate housing for low-income households or very-low-
649 income households on scattered sites or housing opportunities
650 for persons with special needs. With respect to housing,



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651 contributions may be used to pay the following eligible special
652 needs, low-income, and very-low-income housing-related
653 activities:

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

656 (II) Down payment and closing costs for persons with
657 special needs, low-income persons, and very-low-income persons,
658 ~~as those terms are defined in s. 420.9071;~~

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

663 (IV) Removal of liens recorded against residential
664 property by municipal, county, or special district local
665 governments if satisfaction of the lien is a necessary precedent
666 to the transfer of the property to a low-income person or very-
667 low-income person, ~~as those terms are defined in s. 420.9071,~~
668 for the purpose of promoting home ownership. Contributions for
669 lien removal must be received from a nonrelated third party.

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

672 (I) A community action program;

673 (II) A nonprofit community-based development organization
674 whose mission is the provision of housing for persons with
675 specials needs, low-income households, or very-low-income
676 households or increasing entrepreneurial and job-development



677 opportunities for low-income persons;
 678 (III) A neighborhood housing services corporation;
 679 (IV) A local housing authority created under chapter 421;
 680 (V) A community redevelopment agency created under s.
 681 163.356;
 682 (VI) A historic preservation district agency or
 683 organization;
 684 (VII) A regional workforce board;
 685 (VIII) A direct-support organization as provided in s.
 686 1009.983;
 687 (IX) An enterprise zone development agency created under
 688 s. 290.0056;
 689 (X) A community-based organization incorporated under
 690 chapter 617 which is recognized as educational, charitable, or
 691 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
 692 and whose bylaws and articles of incorporation include
 693 affordable housing, economic development, or community
 694 development as the primary mission of the corporation;
 695 (XI) Units of local government;
 696 (XII) Units of state government; or
 697 (XIII) Any other agency that the Department of Economic
 698 Opportunity designates by rule.
 699
 700 A contributing person may not have a financial interest in the
 701 eligible sponsor.
 702 d. The project must be located in an area which was in an



703 ~~designated an~~ enterprise zone designated pursuant to chapter 290
704 as of May 1, 2015, or a Front Porch Florida Community, unless
705 the project increases access to high-speed broadband capability
706 in a rural community that had an enterprise zone designated
707 pursuant to chapter 290 as of May 1, 2015, ~~for rural communities~~
708 ~~that have enterprise zones~~ but is physically located outside the
709 designated rural zone boundaries. Any project designed to
710 construct or rehabilitate housing for low-income households or
711 very-low-income households or housing opportunities for persons
712 with special needs ~~as those terms are defined in s. 420.9071~~ is
713 exempt from the area requirement of this sub-subparagraph.

714 e.(I) If, during the first 10 business days of the state
715 fiscal year, eligible tax credit applications for projects that
716 provide housing opportunities for persons with special needs or
717 homeownership opportunities for low-income households or very-
718 low-income households ~~as those terms are defined in s. 420.9071~~
719 are received for less than the annual tax credits available for
720 those projects, the Department of Economic Opportunity shall
721 grant tax credits for those applications and grant remaining tax
722 credits on a first-come, first-served basis for subsequent
723 eligible applications received before the end of the state
724 fiscal year. If, during the first 10 business days of the state
725 fiscal year, eligible tax credit applications for projects that
726 provide housing opportunities for persons with special needs or
727 homeownership opportunities for low-income households or very-
728 low-income households ~~as those terms are defined in s. 420.9071~~



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729 are received for more than the annual tax credits available for
730 those projects, the Department of Economic Opportunity shall
731 grant the tax credits for those applications as follows:

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

736 (B) If tax credit applications submitted for approved
737 projects of an eligible sponsor exceed \$200,000 in total, the
738 amount of tax credits granted pursuant to sub-sub-sub-
739 subparagraph (A) shall be subtracted from the amount of
740 available tax credits, and the remaining credits shall be
741 granted to each approved tax credit application on a pro rata
742 basis.

743 (II) If, during the first 10 business days of the state
744 fiscal year, eligible tax credit applications for projects other
745 than those that provide housing opportunities for persons with
746 special needs or homeownership opportunities for low-income
747 households or very-low-income households ~~as those terms are~~
748 ~~defined in s. 420.9071~~ are received for less than the annual tax
749 credits available for those projects, the Department of Economic
750 Opportunity shall grant tax credits for those applications and
751 shall grant remaining tax credits on a first-come, first-served
752 basis for subsequent eligible applications received before the
753 end of the state fiscal year. If, during the first 10 business
754 days of the state fiscal year, eligible tax credit applications



755 for projects other than those that provide housing opportunities
756 for persons with special needs or homeownership opportunities
757 for low-income households or very-low-income households ~~as these~~
758 ~~terms are defined in s. 420.9071~~ are received for more than the
759 annual tax credits available for those projects, the Department
760 of Economic Opportunity shall grant the tax credits for those
761 applications on a pro rata basis.

762 3. Application requirements.—

763 a. An ~~Any~~ eligible sponsor seeking to participate in this
764 program must submit a proposal to the Department of Economic
765 Opportunity which sets forth the name of the sponsor, a
766 description of the project, and the area in which the project is
767 located, together with such supporting information as is
768 prescribed by rule. The proposal must also contain a resolution
769 from the local governmental unit in which the project is located
770 certifying that the project is consistent with local plans and
771 regulations.

772 b. A ~~Any~~ person seeking to participate in this program
773 must submit an application for tax credit to the Department of
774 Economic Opportunity which sets forth the name of the sponsor, a
775 description of the project, and the type, value, and purpose of
776 the contribution. The sponsor shall verify, in writing, the
777 terms of the application and indicate its receipt of the
778 contribution, and such verification must accompany the
779 application for tax credit. The person must submit a separate
780 tax credit application to the Department of Economic Opportunity



781 for each individual contribution that it makes to each
782 individual project.

783 c. A ~~Any~~ person who has received notification from the
784 Department of Economic Opportunity that a tax credit has been
785 approved must apply to the department to receive the refund.
786 Application must be made on the form prescribed for claiming
787 refunds of sales and use taxes and be accompanied by a copy of
788 the notification. A person may submit only one application for
789 refund to the department within a 12-month period.

790 4. Administration.—

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

794 b. The decision of the Department of Economic Opportunity
795 must be in writing, and, if approved, the notification shall
796 state the maximum credit allowable to the person. Upon approval,
797 the Department of Economic Opportunity shall transmit a copy of
798 the decision to the department.

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

804 d. The Department of Economic Opportunity shall, in
805 consultation with the statewide and regional housing and
806 financial intermediaries, market the availability of the



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807 community contribution tax credit program to community-based
808 organizations.

809 5. Expiration.—This paragraph expires June 30, 2018 ~~2016~~;
810 however, any accrued credit carryover that is unused on that
811 date may be used until the expiration of the 3-year carryover
812 period for such credit.

813 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
814 entity by this chapter do not inure to any transaction that is
815 otherwise taxable under this chapter when payment is made by a
816 representative or employee of the entity by any means,
817 including, but not limited to, cash, check, or credit card, even
818 when that representative or employee is subsequently reimbursed
819 by the entity. In addition, exemptions provided to any entity by
820 this subsection do not inure to any transaction that is
821 otherwise taxable under this chapter unless the entity has
822 obtained a sales tax exemption certificate from the department
823 or the entity obtains or provides other documentation as
824 required by the department. Eligible purchases or leases made
825 with such a certificate must be in strict compliance with this
826 subsection and departmental rules, and any person who makes an
827 exempt purchase with a certificate that is not in strict
828 compliance with this subsection and the rules is liable for and
829 shall pay the tax. The department may adopt rules to administer
830 this subsection.

831 (r) *School books and school lunches; institution of higher*
832 *learning prepaid meal plans.*—This exemption applies to school



833 books used in regularly prescribed courses of study, and to
834 school lunches served in public, parochial, or nonprofit schools
835 operated for and attended by pupils of grades K through 12.
836 Yearbooks, magazines, newspapers, directories, bulletins, and
837 similar publications distributed by such educational
838 institutions to their students are also exempt. School books and
839 food sold or served at a college or institution ~~community~~
840 ~~colleges and other institutions~~ of higher learning are taxable,
841 except that prepaid meal plans purchased for use ~~from a college~~
842 ~~or other institution of higher learning~~ by students currently
843 enrolled or preparing to enroll in a ~~at that~~ college or ~~other~~
844 institution of higher learning are exempt. As used in this
845 paragraph, the term "prepaid meal plans" means payment in
846 advance, or payment using financial aid, once disbursed, to a
847 college or institution of higher learning, or to a management
848 entity under contract to provide prepaid meal plans on behalf of
849 a college or institution of higher learning, for the provision
850 of ~~a~~ defined quantities of dollar equivalencies or meal plans
851 ~~quantity of units~~ that ~~must~~ expire at the end of an academic
852 term and, cannot be refunded to the student upon expiration, ~~and~~
853 ~~which may only be exchanged for food.~~ Prepaid meal plans that
854 contain a defined number of meals or a defined number of dollar
855 equivalencies qualify for this exemption. However, the
856 taxability of the dollar equivalencies of the prepaid meal plans
857 shall be determined upon the plan's use, and tax shall be due
858 when the dollar equivalencies are used to make a purchase if



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859 that purchase is otherwise subject to sales tax pursuant to this
860 chapter. As used in this paragraph, the term "dollar
861 equivalencies" includes university-specific dollars on a
862 declining balance, such as flex bucks or dining bucks.

863 (11) *Parent-teacher organizations, parent-teacher*
864 *associations, and schools having grades K through 12.—*

865 1. Sales or leases to parent-teacher organizations and
866 associations the purpose of which is to raise funds for schools
867 that teach grades K through 12 and that are associated with
868 schools having grades K through 12 are exempt from the tax
869 imposed by this chapter.

870 2. Parent-teacher organizations and associations described
871 in subparagraph 1., and schools having grades K through 12, may
872 pay tax to their suppliers on the cost price of school materials
873 and supplies purchased, rented, or leased for resale or rental
874 to students in grades K through 12, of items sold for
875 fundraising purposes, and of items sold through vending machines
876 located on the school premises, in lieu of collecting the tax
877 imposed by this chapter from the purchaser. This subparagraph
878 ~~paragraph~~ also applies to food or beverages sold through vending
879 machines located in the student lunchroom or dining room of a
880 school having kindergarten through grade 12.

881 3. In lieu of collecting the tax imposed by this chapter
882 from the purchaser, school support organizations may pay tax to
883 their suppliers on the cost price of food, drink, and supplies
884 necessary to serve such food and drink when the food, drink, and



885 supplies are purchased for resale. For purposes of this
886 subparagraph, the term "school support organization" means an
887 organization whose sole purpose is to raise funds to support
888 extracurricular activities at public, parochial, or nonprofit
889 schools that teach students in grades K through 12.

890 (nnn) *Importation of motor vehicles; active United States*
891 *Armed Forces members.*—The importation of a motor vehicle
892 purchased and used for 6 months or more in a foreign country by
893 an active member of the United States Armed Forces or his or her
894 spouse is also exempt from the tax imposed by this chapter when
895 the vehicle is imported, registered, or titled in this state for
896 personal use by the member or his or her spouse. Proof of the
897 active status of the member, and, when applicable, proof of the
898 spouse's relationship to the member, must be provided when the
899 vehicle is titled and registered in this state.

900 Section 15. (1) The executive director of the Department
901 of Revenue is authorized, and all conditions are deemed to be
902 met, to adopt emergency rules pursuant to s. 120.54(4), Florida
903 Statutes, for the purpose of implementing the amendments made by
904 this act to ss. 202.12, 202.27, and 212.08(7), Florida Statutes.

905 (2) Notwithstanding any other provision of law, emergency
906 rules adopted pursuant to subsection (1) are effective for 6
907 months after adoption and may be renewed during the pendency of
908 procedures to adopt permanent rules addressing the subject of
909 the emergency rules.

910 (3) This section expires July 1, 2018.



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911 Section 16. Effective September 1, 2015, paragraph (d) of
912 subsection (6) of section 212.20, Florida Statutes, is amended
913 to read:

914 212.20 Funds collected, disposition; additional powers of
915 department; operational expense; refund of taxes adjudicated
916 unconstitutionally collected.—

917 (6) Distribution of all proceeds under this chapter and
918 ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

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

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

928 2. After the distribution under subparagraph 1., 8.9744
929 ~~8.8854~~ percent of the amount remitted by a sales tax dealer
930 located within a participating county pursuant to s. 218.61
931 shall be transferred into the Local Government Half-cent Sales
932 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to
933 be transferred shall be reduced by 0.1 percent, and the
934 department shall distribute this amount to the Public Employees
935 Relations Commission Trust Fund less \$5,000 each month, which
936 shall be added to the amount calculated in subparagraph 3. and



937 distributed accordingly.

938 3. After the distribution under subparagraphs 1. and 2.,
939 0.0966 ~~0.0956~~ percent shall be transferred to the Local
940 Government Half-cent Sales Tax Clearing Trust Fund and
941 distributed pursuant to s. 218.65.

942 4. After the distributions under subparagraphs 1., 2., and
943 3., 2.0810 ~~2.0603~~ percent of the available proceeds shall be
944 transferred monthly to the Revenue Sharing Trust Fund for
945 Counties pursuant to s. 218.215.

946 5. After the distributions under subparagraphs 1., 2., and
947 3., 1.3653 ~~1.3517~~ percent of the available proceeds shall be
948 transferred monthly to the Revenue Sharing Trust Fund for
949 Municipalities pursuant to s. 218.215. If the total revenue to
950 be distributed pursuant to this subparagraph is at least as
951 great as the amount due from the Revenue Sharing Trust Fund for
952 Municipalities and the former Municipal Financial Assistance
953 Trust Fund in state fiscal year 1999-2000, no municipality shall
954 receive less than the amount due from the Revenue Sharing Trust
955 Fund for Municipalities and the former Municipal Financial
956 Assistance Trust Fund in state fiscal year 1999-2000. If the
957 total proceeds to be distributed are less than the amount
958 received in combination from the Revenue Sharing Trust Fund for
959 Municipalities and the former Municipal Financial Assistance
960 Trust Fund in state fiscal year 1999-2000, each municipality
961 shall receive an amount proportionate to the amount it was due
962 in state fiscal year 1999-2000.



963 6. Of the remaining proceeds:
964 a. In each fiscal year, the sum of \$29,915,500 shall be
965 divided into as many equal parts as there are counties in the
966 state, and one part shall be distributed to each county. The
967 distribution among the several counties must begin each fiscal
968 year on or before January 5th and continue monthly for a total
969 of 4 months. If a local or special law required that any moneys
970 accruing to a county in fiscal year 1999-2000 under the then-
971 existing provisions of s. 550.135 be paid directly to the
972 district school board, special district, or a municipal
973 government, such payment must continue until the local or
974 special law is amended or repealed. The state covenants with
975 holders of bonds or other instruments of indebtedness issued by
976 local governments, special districts, or district school boards
977 before July 1, 2000, that it is not the intent of this
978 subparagraph to adversely affect the rights of those holders or
979 relieve local governments, special districts, or district school
980 boards of the duty to meet their obligations as a result of
981 previous pledges or assignments or trusts entered into which
982 obligated funds received from the distribution to county
983 governments under then-existing s. 550.135. This distribution
984 specifically is in lieu of funds distributed under s. 550.135
985 before July 1, 2000.
986 b. The department shall distribute \$166,667 monthly to
987 each applicant certified as a facility for a new or retained
988 professional sports franchise pursuant to s. 288.1162. Up to



989 \$41,667 shall be distributed monthly by the department to each
990 certified applicant as defined in s. 288.11621 for a facility
991 for a spring training franchise. However, not more than \$416,670
992 may be distributed monthly in the aggregate to all certified
993 applicants for facilities for spring training franchises.
994 Distributions begin 60 days after such certification and
995 continue for not more than 30 years, except as otherwise
996 provided in s. 288.11621. A certified applicant identified in
997 this sub-subparagraph may not receive more in distributions than
998 expended by the applicant for the public purposes provided in s.
999 288.1162(5) or s. 288.11621(3).

1000 c. Beginning 30 days after notice by the Department of
1001 Economic Opportunity to the Department of Revenue that an
1002 applicant has been certified as the professional golf hall of
1003 fame pursuant to s. 288.1168 and is open to the public, \$166,667
1004 shall be distributed monthly, for up to 300 months, to the
1005 applicant.

1006 d. Beginning 30 days after notice by the Department of
1007 Economic Opportunity to the Department of Revenue that the
1008 applicant has been certified as the International Game Fish
1009 Association World Center facility pursuant to s. 288.1169, and
1010 the facility is open to the public, \$83,333 shall be distributed
1011 monthly, for up to 168 months, to the applicant. This
1012 distribution is subject to reduction pursuant to s. 288.1169. A
1013 lump sum payment of \$999,996 shall be made after certification
1014 and before July 1, 2000.



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1015 e. The department shall distribute up to \$83,333 monthly
1016 to each certified applicant as defined in s. 288.11631 for a
1017 facility used by a single spring training franchise, or up to
1018 \$166,667 monthly to each certified applicant as defined in s.
1019 288.11631 for a facility used by more than one spring training
1020 franchise. Monthly distributions begin 60 days after such
1021 certification or July 1, 2016, whichever is later, and continue
1022 for not more than 20 years to each certified applicant as
1023 defined in s. 288.11631 for a facility used by a single spring
1024 training franchise or not more than 25 years to each certified
1025 applicant as defined in s. 288.11631 for a facility used by more
1026 than one spring training franchise. A certified applicant
1027 identified in this sub-subparagraph may not receive more in
1028 distributions than expended by the applicant for the public
1029 purposes provided in s. 288.11631(3).

1030 f. Beginning 45 days after notice by the Department of
1031 Economic Opportunity to the Department of Revenue that an
1032 applicant has been approved by the Legislature and certified by
1033 the Department of Economic Opportunity under s. 288.11625 or
1034 upon a date specified by the Department of Economic Opportunity
1035 as provided under s. 288.11625(6)(d), the department shall
1036 distribute each month an amount equal to one-twelfth of the
1037 annual distribution amount certified by the Department of
1038 Economic Opportunity for the applicant. The department may not
1039 distribute more than \$7 million in the 2014-2015 fiscal year or
1040 more than \$13 million annually thereafter under this sub-



1041 subparagraph.

1042 g. Beginning December 1, 2015, and ending June 30, 2016,
1043 the department shall distribute \$26,286 monthly to the State
1044 Transportation Trust Fund. Beginning July 1, 2016, the
1045 department shall distribute \$15,333 monthly to the State
1046 Transportation Trust Fund.

1047 7. All other proceeds must remain in the General Revenue
1048 Fund.

1049 Section 17. If a communications services dealer is unable
1050 to implement the reduction in communications services tax rates
1051 specified in s. 202.12(1)(a) and (b), Florida Statutes, as
1052 amended by this act, by July 1, 2015, the dealer must remit all
1053 taxes collected at the previous rate during the implementation
1054 period to the Department of Revenue, and:

1055 (1) Must begin collecting tax at the rates specified in s.
1056 202.12(1)(a) and (b), Florida Statutes, as amended by this act,
1057 by October 1, 2015.

1058 (2) Must credit each customer the amount of any tax
1059 collected on bills dated on or after July 1, 2015, which exceeds
1060 the tax that is due under s. 202.12(1)(a) and (b), Florida
1061 Statutes, as amended by this act. Such credit must be provided
1062 to each affected customer's account by March 1, 2016. The
1063 inability of a communications services provider to provide a
1064 credit to a customer's account due to the customer's termination
1065 of service does not create a cause of action against the
1066 provider.



1067 (3) May take a credit on its communications services tax
 1068 return for the amounts that have been credited to customers.

1069 Section 18. Effective upon this act becoming a law,
 1070 paragraphs (d) and (t) of subsection (1) of section 220.03,
 1071 Florida Statutes, are amended to read:

1072 220.03 Definitions.—

1073 (1) SPECIFIC TERMS.—When used in this code, and when not
 1074 otherwise distinctly expressed or manifestly incompatible with
 1075 the intent thereof, the following terms shall have the following
 1076 meanings:

1077 (d) "Community contribution" means the grant by a business
 1078 firm of any of the following items:

- 1079 1. Cash or other liquid assets.
- 1080 2. Real property.
- 1081 3. Goods or inventory.
- 1082 4. Other physical resources as identified by the
 1083 department.

1084
 1085 This paragraph expires June 30, 2018 ~~on the date specified in s.~~
 1086 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

1087 (t) "Project" means any activity undertaken by an eligible
 1088 sponsor, as defined in s. 220.183(2)(c), which is designed to
 1089 construct, improve, or substantially rehabilitate housing that
 1090 is affordable to low-income or very-low-income households as
 1091 defined in s. 420.9071(19) and (28); designed to provide housing
 1092 opportunities for persons with special needs as defined in s.



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1093 420.0004; designed to provide commercial, industrial, or public
1094 resources and facilities; or designed to improve entrepreneurial
1095 and job-development opportunities for low-income persons. A
1096 project may be the investment necessary to increase access to
1097 high-speed broadband capability in a rural community that had an
1098 enterprise zone designated pursuant to chapter 290 as of May 1,
1099 2015 rural communities with enterprise zones, including projects
1100 that result in improvements to communications assets that are
1101 owned by a business. A project may include the provision of
1102 museum educational programs and materials that are directly
1103 related to any project approved between January 1, 1996, and
1104 December 31, 1999, and located in an area that was in an
1105 enterprise zone designated pursuant to s. 290.0065 as of May 1,
1106 2015. This paragraph does not preclude projects that propose to
1107 construct or rehabilitate low-income or very-low-income housing
1108 on scattered sites or housing opportunities for persons with
1109 special needs as defined in s. 420.0004. With respect to
1110 housing, contributions may be used to pay the following eligible
1111 project-related activities:

- 1112 1. Project development, impact, and management fees for
1113 special needs, low-income, or very-low-income housing projects;
- 1114 2. Down payment and closing costs for eligible persons, as
1115 defined in s. 420.9071(19) and (28);
- 1116 3. Administrative costs, including housing counseling and
1117 marketing fees, not to exceed 10 percent of the community
1118 contribution, directly related to special needs, low-income, or



1119 very-low-income projects; and

1120 4. Removal of liens recorded against residential property
 1121 by municipal, county, or special-district local governments when
 1122 satisfaction of the lien is a necessary precedent to the
 1123 transfer of the property to an eligible person, as defined in s.
 1124 420.9071(19) and (28), for the purpose of promoting home
 1125 ownership. Contributions for lien removal must be received from
 1126 a nonrelated third party.

1127
 1128 ~~The provisions of This paragraph expires shall expire and be~~
 1129 ~~void on June 30, 2018 2015.~~

1130 Section 19. Paragraph (c) of subsection (1), paragraphs
 1131 (b), (c), and (d) of subsection (2), and subsection (5) of
 1132 section 220.183, Florida Statutes, are amended to read:

1133 220.183 Community contribution tax credit.—

1134 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
 1135 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
 1136 SPENDING.—

1137 (c) The total amount of tax credit which may be granted
 1138 for all programs approved under this section, s. 212.08(5)(p),
 1139 and s. 624.5105 is \$18.4 million in the 2015-2016 fiscal year,
 1140 \$21.4 million in the 2016-2017 fiscal year, and \$21.4 million in
 1141 the 2017-2018 fiscal year ~~annually~~ for projects that provide
 1142 housing opportunities for persons with special needs as defined
 1143 in s. 420.0004 and homeownership opportunities for low-income
 1144 households or very-low-income households as defined in s.



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1145 420.9071 and \$3.5 million annually for all other projects.

1146 (2) ELIGIBILITY REQUIREMENTS.—

1147 (b)1. All community contributions must be reserved

1148 exclusively for use in projects as defined in s. 220.03(1)(t).

1149 2. If, during the first 10 business days of the state

1150 fiscal year, eligible tax credit applications for projects that

1151 provide housing opportunities for persons with special needs as

1152 defined in s. 420.0004 or homeownership opportunities for low-

1153 income or very-low-income households as defined in s.

1154 420.9071(19) and (28) are received for less than the annual tax

1155 credits available for those projects, the Department of Economic

1156 Opportunity shall grant tax credits for those applications and

1157 shall grant remaining tax credits on a first-come, first-served

1158 basis for any subsequent eligible applications received before

1159 the end of the state fiscal year. If, during the first 10

1160 business days of the state fiscal year, eligible tax credit

1161 applications for projects that provide housing opportunities for

1162 persons with special needs as defined in s. 420.0004 or

1163 homeownership opportunities for low-income or very-low-income

1164 households as defined in s. 420.9071(19) and (28) are received

1165 for more than the annual tax credits available for those

1166 projects, the Department of Economic Opportunity shall grant the

1167 tax credits for those applications as follows:

1168 a. If tax credit applications submitted for approved

1169 projects of an eligible sponsor do not exceed \$200,000 in total,

1170 the credit shall be granted in full if the tax credit



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1171 applications are approved.

1172 b. If tax credit applications submitted for approved
1173 projects of an eligible sponsor exceed \$200,000 in total, the
1174 amount of tax credits granted under sub-subparagraph a. shall be
1175 subtracted from the amount of available tax credits, and the
1176 remaining credits shall be granted to each approved tax credit
1177 application on a pro rata basis.

1178 3. If, during the first 10 business days of the state
1179 fiscal year, eligible tax credit applications for projects other
1180 than those that provide housing opportunities for persons with
1181 special needs as defined in s. 420.0004 or homeownership
1182 opportunities for low-income or very-low-income households as
1183 defined in s. 420.9071(19) and (28) are received for less than
1184 the annual tax credits available for those projects, the
1185 Department of Economic Opportunity shall grant tax credits for
1186 those applications and shall grant remaining tax credits on a
1187 first-come, first-served basis for any subsequent eligible
1188 applications received before the end of the state fiscal year.
1189 If, during the first 10 business days of the state fiscal year,
1190 eligible tax credit applications for projects other than those
1191 that provide housing opportunities for persons with special
1192 needs as defined in s. 420.0004 or homeownership opportunities
1193 for low-income or very-low-income households as defined in s.
1194 420.9071(19) and (28) are received for more than the annual tax
1195 credits available for those projects, the Department of Economic
1196 Opportunity shall grant the tax credits for those applications



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1197 on a pro rata basis.

1198 (c) The project must be undertaken by an "eligible
1199 sponsor," defined here as:

1200 1. A community action program;

1201 2. A nonprofit community-based development organization
1202 whose mission is the provision of housing for persons with
1203 special needs or low-income or very-low-income households or
1204 increasing entrepreneurial and job-development opportunities for
1205 low-income persons;

1206 3. A neighborhood housing services corporation;

1207 4. A local housing authority, created pursuant to chapter
1208 421;

1209 5. A community redevelopment agency, created pursuant to
1210 s. 163.356;

1211 6. A historic preservation district agency or
1212 organization;

1213 7. A regional workforce board;

1214 8. A direct-support organization as provided in s.
1215 1009.983;

1216 9. An enterprise zone development agency created pursuant
1217 to s. 290.0056;

1218 10. A community-based organization incorporated under
1219 chapter 617 which is recognized as educational, charitable, or
1220 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
1221 and whose bylaws and articles of incorporation include
1222 affordable housing, economic development, or community



1223 development as the primary mission of the corporation;

1224 11. Units of local government;

1225 12. Units of state government; or

1226 13. Such other agency as the Department of Economic
1227 Opportunity may, from time to time, designate by rule.

1228

1229 In no event shall a contributing business firm have a financial
1230 interest in the eligible sponsor.

1231 (d) The project shall be located in an area that was
1232 designated as an enterprise zone pursuant to chapter 290 as of
1233 May 1, 2015, or a Front Porch Florida Community. Any project
1234 designed to construct or rehabilitate housing for low-income or
1235 very-low-income households as defined in s. 420.9071(19) and
1236 (28) or provide housing opportunities for persons with special
1237 needs as defined in s. 420.0004 is exempt from the area

1238 requirement of this paragraph. This section does not preclude
1239 projects that propose to construct or rehabilitate housing for
1240 low-income or very-low-income households on scattered sites or
1241 provide housing opportunities for persons with special needs.

1242 Any project designed to provide increased access to high-speed
1243 broadband capabilities which includes coverage of a rural
1244 enterprise zone may locate the project's infrastructure in any
1245 area of a rural county.

1246 (5) EXPIRATION.—The provisions of this section, except
1247 paragraph (1) (e), ~~expire and are void on~~ June 30, 2018 ~~2016~~.

1248 Section 20. Paragraph (f) of subsection (2) of section



1249 220.1845, Florida Statutes, is amended to read:
 1250 220.1845 Contaminated site rehabilitation tax credit.—
 1251 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—
 1252 (f) The total amount of the tax credits which may be
 1253 granted under this section is \$21.6 million in the 2015-2016
 1254 fiscal year and \$5 million annually thereafter.
 1255 Section 21. Subsection (2) of section 220.196, Florida
 1256 Statutes, is amended to read:
 1257 220.196 Research and development tax credit.—
 1258 (2) TAX CREDIT.—
 1259 (a) As provided in this section ~~Subject to the limitations~~
 1260 ~~contained in paragraph (e),~~ a business enterprise is eligible
 1261 for a credit against the tax imposed by this chapter if it: ~~the~~
 1262 ~~business enterprise~~
 1263 1. Has qualified research expenses in this state in the
 1264 taxable year exceeding the base amount; ~~and, for the same~~
 1265 ~~taxable year,~~
 1266 2. Claims and is allowed a research credit for such
 1267 qualified research expenses under 26 U.S.C. s. 41 for the same
 1268 taxable year as subparagraph 1.; and
 1269 3. Is a qualified target industry business as defined in
 1270 s. 288.106(2)(n). Only qualified target industry businesses in
 1271 the manufacturing, life sciences, information technology,
 1272 aviation and aerospace, homeland security and defense, cloud
 1273 information technology, marine sciences, materials science, and
 1274 nanotechnology industries may qualify for a tax credit under



1275 this section. A business applying for a credit pursuant to this
1276 section shall include a letter from the Department of Economic
1277 Opportunity certifying whether the business meets the
1278 requirements of this subparagraph with its application for
1279 credit. The Department of Economic Opportunity shall provide
1280 such a letter upon receiving a request.

1281 (b)~~(a)~~ The tax credit shall be 10 percent of the excess
1282 qualified research expenses over the base amount. However, the
1283 maximum tax credit for a business enterprise that has not been
1284 in existence for at least 4 taxable years immediately preceding
1285 the taxable year is reduced by 25 percent for each taxable year
1286 for which the business enterprise, or a predecessor corporation
1287 that was a business enterprise, did not exist.

1288 (c)~~(b)~~ The credit taken in any taxable year may not exceed
1289 50 percent of the business enterprise's remaining net income tax
1290 liability under this chapter after all other credits have been
1291 applied under s. 220.02(8).

1292 (d)~~(e)~~ Any unused credit authorized under this section may
1293 be carried forward and claimed by the taxpayer for up to 5
1294 years.

1295 (e)~~(d)~~ The combined total amount of tax credits which may
1296 be granted to all business enterprises under this section during
1297 any calendar year is \$9 million, except that the total amount
1298 that may be awarded in the 2016 calendar year is \$23 million.
1299 Applications may be filed with the department on or after March
1300 20 and before March 27 for qualified research expenses incurred



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1301 within the preceding calendar year. If the total, and credits
1302 for all applicants exceed the maximum amount allowed under this
1303 paragraph, the credits shall be allocated on a prorated basis
1304 ~~granted in the order in which completed applications are~~
1305 ~~received.~~

1306 Section 22. Subsections (4), (5), and (11) of section
1307 376.30781, Florida Statutes, are amended to read:

1308 376.30781 Tax credits for rehabilitation of drycleaning-
1309 solvent-contaminated sites and brownfield sites in designated
1310 brownfield areas; application process; rulemaking authority;
1311 revocation authority.-

1312 (4) The Department of Environmental Protection is
1313 responsible for allocating the tax credits provided for in s.
1314 220.1845, which may not exceed a total of \$21.6 million in tax
1315 credits in the 2015-2016 fiscal year and \$5 million in tax
1316 credits annually thereafter.

1317 (5) To claim the credit for site rehabilitation or solid
1318 waste removal, each tax credit applicant must apply to the
1319 Department of Environmental Protection for an allocation of the
1320 ~~\$5 million~~ annual credit provided in s. 220.1845 by filing a tax
1321 credit application with the Division of Waste Management on a
1322 form developed by the Department of Environmental Protection in
1323 cooperation with the Department of Revenue. The form shall
1324 include an affidavit from each tax credit applicant certifying
1325 that all information contained in the application, including all
1326 records of costs incurred and claimed in the tax credit



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1327 application, are true and correct. If the application is
1328 submitted pursuant to subparagraph (3)(a)2., the form must
1329 include an affidavit signed by the real property owner stating
1330 that it is not, and has never been, the owner or operator of the
1331 drycleaning facility where the contamination exists. Approval of
1332 tax credits must be accomplished on a first-come, first-served
1333 basis based upon the date and time complete applications are
1334 received by the Division of Waste Management, subject to the
1335 limitations of subsection (14). To be eligible for a tax credit,
1336 the tax credit applicant must:

1337 (a) For site rehabilitation tax credits, have entered into
1338 a voluntary cleanup agreement with the Department of
1339 Environmental Protection for a drycleaning-solvent-contaminated
1340 site or a Brownfield Site Rehabilitation Agreement, as
1341 applicable, and have paid all deductibles pursuant to s.
1342 376.3078(3)(e) for eligible drycleaning-solvent-cleanup program
1343 sites, as applicable. A site rehabilitation tax credit applicant
1344 must submit only a single completed application per site for
1345 each calendar year's site rehabilitation costs. A site
1346 rehabilitation application must be received by the Division of
1347 Waste Management of the Department of Environmental Protection
1348 by January 31 of the year after the calendar year for which site
1349 rehabilitation costs are being claimed in a tax credit
1350 application. All site rehabilitation costs claimed must have
1351 been for work conducted between January 1 and December 31 of the
1352 year for which the application is being submitted. All payment



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1353 requests must have been received and all costs must have been
1354 paid prior to submittal of the tax credit application, but no
1355 later than January 31 of the year after the calendar year for
1356 which site rehabilitation costs are being claimed.

1357 (b) For solid waste removal tax credits, have entered into
1358 a brownfield site rehabilitation agreement with the Department
1359 of Environmental Protection. A solid waste removal tax credit
1360 applicant must submit only a single complete application per
1361 brownfield site, as defined in the brownfield site
1362 rehabilitation agreement, for solid waste removal costs. A solid
1363 waste removal tax credit application must be received by the
1364 Division of Waste Management of the Department of Environmental
1365 Protection subsequent to the completion of the requirements
1366 listed in paragraph (3) (e).

1367 (11) If a tax credit applicant does not receive a tax
1368 credit allocation due to an exhaustion of the ~~\$5 million~~ annual
1369 tax credit provided in s. 220.1845 authorization, such
1370 application will then be included in the same first-come, first-
1371 served order in the next year's annual tax credit allocation, if
1372 any, based on the prior year application.

1373 Section 23. Subsection (8) of section 624.509, Florida
1374 Statutes, is amended to read:

1375 624.509 Premium tax; rate and computation.—

1376 (8) The premium tax authorized by this section may not be
1377 imposed on:

1378 (a) Any portion of the title insurance premium, as defined



1379 in s. 627.7711, retained by a title insurance agent or agency.
1380 It is the intent of the Legislature that ~~the continuation of~~
1381 this exemption be contingent on title insurers adding employees
1382 to their payroll. ~~Between July 1, 2014, and July 1, 2016, title~~
1383 ~~insurers currently holding a valid certificate of authority from~~
1384 ~~this state shall, in the aggregate, add a minimum of 600~~
1385 ~~Florida-based employees to their payroll, as verified by the~~
1386 ~~Department of Economic Opportunity. The department shall submit~~
1387 ~~such verification to the President of the Senate and the Speaker~~
1388 ~~of the House of Representatives by October 1, 2016. This~~
1389 paragraph expires December 31, 2017, unless ~~reenacted by the~~
1390 Department of Economic Opportunity determines that title
1391 insurers holding a valid certificate of authority as of July 1,
1392 2014, have added, in aggregate, at least 600 Florida-based full-
1393 time equivalent positions above those existing on July 1, 2014,
1394 including positions obtained from a temporary employment agency
1395 or employee leasing company or through a union agreement or
1396 coemployment under a professional employer organization
1397 agreement by July 1, 2017. For purposes of this paragraph, the
1398 term "full-time equivalent position" means a position in which
1399 the employee works an average of at least 36 hours per week each
1400 month.

1401 1. The Department of Economic Opportunity may verify
1402 information provided by title insurers concerning additional
1403 positions created with any appropriate agency or authority,
1404 including the Department of Revenue.



1405 2. To facilitate verification of additional positions
 1406 created by title insurers, the Department of Economic
 1407 Opportunity may provide a list of employees holding additional
 1408 positions created by title insurers to any appropriate agency or
 1409 authority, including the Department of Revenue.

1410 3. The Department of Economic Opportunity shall submit
 1411 such determination to the President of the Senate, the Speaker
 1412 of the House of Representatives, and the Department of Revenue
 1413 by October 1, 2017. ~~Legislature before that date; or~~

1414 (b) Receipts of annuity premiums or considerations paid by
 1415 holders in this state if the tax savings derived are credited to
 1416 the annuity holders. Upon request by the Department of Revenue,
 1417 an insurer availing itself of this provision shall submit to the
 1418 department evidence that establishes that the tax savings
 1419 derived have been credited to annuity holders. As used in this
 1420 paragraph, the term "holders" includes employers contributing to
 1421 an employee's pension, annuity, or profit-sharing plan.

1422 Section 24. Paragraph (c) of subsection (1), paragraphs
 1423 (d) and (e) of subsection (2), and subsection (6) of section
 1424 624.5105, Florida Statutes, are amended to read:

1425 624.5105 Community contribution tax credit; authorization;
 1426 limitations; eligibility and application requirements;
 1427 administration; definitions; expiration.—

1428 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1429 (c) The total amount of tax credit which may be granted
 1430 for all programs approved under this section and ss.



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1431 212.08(5) (p) and 220.183 is \$18.4 million in the 2015-2016
1432 fiscal year, \$21.4 million in the 2016-2017 fiscal year, and
1433 \$21.4 million in the 2017-2018 fiscal year ~~annually~~ for projects
1434 that provide housing opportunities for persons with special
1435 needs as defined in s. 420.0004 or homeownership opportunities
1436 for low-income or very-low-income households as defined in s.
1437 420.9071 and \$3.5 million annually for all other projects.

1438 (2) ELIGIBILITY REQUIREMENTS.—

1439 (d) The project shall be located in an area that was
1440 designated as an enterprise zone pursuant to chapter 290 as of
1441 May 1, 2015, or a Front Porch Community. Any project designed to
1442 provide housing opportunities for persons with special needs as
1443 defined in s. 420.0004 or to construct or rehabilitate housing
1444 for low-income or very-low-income households as defined in s.
1445 420.9071(19) and (28) is exempt from the area requirement of
1446 this paragraph.

1447 (e)1. If, during the first 10 business days of the state
1448 fiscal year, eligible tax credit applications for projects that
1449 provide housing opportunities for persons with special needs as
1450 defined in s. 420.0004 or homeownership opportunities for low-
1451 income or very-low-income households as defined in s.
1452 420.9071(19) and (28) are received for less than the annual tax
1453 credits available for those projects, the Department of Economic
1454 Opportunity shall grant tax credits for those applications and
1455 shall grant remaining tax credits on a first-come, first-served
1456 basis for any subsequent eligible applications received before



1457 the end of the state fiscal year. If, during the first 10
1458 business days of the state fiscal year, eligible tax credit
1459 applications for projects that provide housing opportunities for
1460 persons with special needs as defined in s. 420.0004 or
1461 homeownership opportunities for low-income or very-low-income
1462 households as defined in s. 420.9071(19) and (28) are received
1463 for more than the annual tax credits available for those
1464 projects, the Department of Economic Opportunity shall grant the
1465 tax credits for those applications as follows:

1466 a. If tax credit applications submitted for approved
1467 projects of an eligible sponsor do not exceed \$200,000 in total,
1468 the credits shall be granted in full if the tax credit
1469 applications are approved.

1470 b. If tax credit applications submitted for approved
1471 projects of an eligible sponsor exceed \$200,000 in total, the
1472 amount of tax credits granted under sub-subparagraph a. shall be
1473 subtracted from the amount of available tax credits, and the
1474 remaining credits shall be granted to each approved tax credit
1475 application on a pro rata basis.

1476 2. If, during the first 10 business days of the state
1477 fiscal year, eligible tax credit applications for projects other
1478 than those that provide housing opportunities for persons with
1479 special needs as defined in s. 420.0004 or homeownership
1480 opportunities for low-income or very-low-income households as
1481 defined in s. 420.9071(19) and (28) are received for less than
1482 the annual tax credits available for those projects, the



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1483 Department of Economic Opportunity shall grant tax credits for
1484 those applications and shall grant remaining tax credits on a
1485 first-come, first-served basis for any subsequent eligible
1486 applications received before the end of the state fiscal year.
1487 If, during the first 10 business days of the state fiscal year,
1488 eligible tax credit applications for projects other than those
1489 that provide housing opportunities for persons with special
1490 needs as defined in s. 420.0004 or homeownership opportunities
1491 for low-income or very-low-income households as defined in s.
1492 420.9071(19) and (28) are received for more than the annual tax
1493 credits available for those projects, the Department of Economic
1494 Opportunity shall grant the tax credits for those applications
1495 on a pro rata basis.

1496 (6) EXPIRATION.—The provisions of this section, except
1497 paragraph (1) (e), ~~expire and are void on~~ June 30, 2018 ~~2016~~.

1498 Section 25. For the purpose of incorporating the amendment
1499 made by this act to section 220.183, Florida Statutes, in a
1500 reference thereto, subsection (8) of section 220.02, Florida
1501 Statutes, is reenacted to read:

1502 220.02 Legislative intent.—

1503 (8) It is the intent of the Legislature that credits
1504 against either the corporate income tax or the franchise tax be
1505 applied in the following order: those enumerated in s. 631.828,
1506 those enumerated in s. 220.191, those enumerated in s. 220.181,
1507 those enumerated in s. 220.183, those enumerated in s. 220.182,
1508 those enumerated in s. 220.1895, those enumerated in s. 220.195,



1509 those enumerated in s. 220.184, those enumerated in s. 220.186,
 1510 those enumerated in s. 220.1845, those enumerated in s. 220.19,
 1511 those enumerated in s. 220.185, those enumerated in s. 220.1875,
 1512 those enumerated in s. 220.192, those enumerated in s. 220.193,
 1513 those enumerated in s. 288.9916, those enumerated in s.
 1514 220.1899, those enumerated in s. 220.194, and those enumerated
 1515 in s. 220.196.

1516 Section 26. For the purpose of incorporating the amendment
 1517 made by this act to section 624.5105, Florida Statutes, in a
 1518 reference thereto, paragraph (g) of subsection (1) of section
 1519 220.183, Florida Statutes, is reenacted to read:

1520 220.183 Community contribution tax credit.—

1521 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
 1522 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
 1523 SPENDING.—

1524 (g) A taxpayer who is eligible to receive the credit
 1525 provided for in s. 624.5105 is not eligible to receive the
 1526 credit provided by this section.

1527 Section 27. For the purpose of incorporating the
 1528 amendments made by this act to sections 212.08, 220.183, and
 1529 624.5105, Florida Statutes, in references thereto, paragraph (a)
 1530 of subsection (4) of section 377.809, Florida Statutes, is
 1531 reenacted to read:

1532 377.809 Energy Economic Zone Pilot Program.—

1533 (4) (a) Beginning July 1, 2012, all the incentives and
 1534 benefits provided for enterprise zones pursuant to state law



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1535 shall be available to the energy economic zones designated
1536 pursuant to this section on or before July 1, 2010. In order to
1537 provide incentives, by March 1, 2012, each local governing body
1538 that has jurisdiction over an energy economic zone must, by
1539 local ordinance, establish the boundary of the energy economic
1540 zone, specify applicable energy-efficiency standards, and
1541 determine eligibility criteria for the application of state and
1542 local incentives and benefits in the energy economic zone.
1543 However, in order to receive benefits provided under s. 288.106,
1544 a business must be a qualified target industry business under s.
1545 288.106 for state purposes. An energy economic zone's boundary
1546 may be revised by local ordinance. Such incentives and benefits
1547 include those in ss. 212.08, 212.096, 220.181, 220.182, 220.183,
1548 288.106, and 624.5105 and the public utility discounts provided
1549 in s. 290.007(8). The exemption provided in s. 212.08(5)(c)
1550 shall be for renewable energy as defined in s. 377.803. For
1551 purposes of this section, any applicable requirements for
1552 employee residency for higher refund or credit thresholds must
1553 be based on employee residency in the energy economic zone or an
1554 enterprise zone. A business in an energy economic zone may also
1555 be eligible for funding under ss. 288.047 and 445.003, and a
1556 transportation project in an energy economic zone shall be
1557 provided priority in funding under s. 339.2821. Other projects
1558 shall be given priority ranking to the extent practicable for
1559 grants administered under state energy programs.

1560 Section 28. Clothes, school supplies, and personal



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1561 computers and personal computer-related accessories sales tax
1562 holiday.-

1563 (1) The tax levied under chapter 212, Florida Statutes,
1564 may not be collected during the period from 12:01 a.m. on August
1565 7, 2015, through 11:59 p.m. on August 16, 2015, on the retail
1566 sale of:

1567 (a) Clothing, wallets, or bags, including handbags,
1568 backpacks, fanny packs, and diaper bags, but excluding
1569 briefcases, suitcases, and other garment bags, having a sales
1570 price of \$100 or less per item. As used in this paragraph, the
1571 term "clothing" means:

1572 1. Any article of wearing apparel intended to be worn on
1573 or about the human body, excluding watches, watchbands, jewelry,
1574 umbrellas, and handkerchiefs; and

1575 2. All footwear, excluding skis, swim fins, roller blades,
1576 and skates.

1577 (b) School supplies having a sales price of \$15 or less
1578 per item. As used in this paragraph, the term "school supplies"
1579 means pens, pencils, erasers, crayons, notebooks, notebook
1580 filler paper, legal pads, binders, lunch boxes, construction
1581 paper, markers, folders, poster board, composition books, poster
1582 paper, scissors, cellophane tape, glue or paste, rulers,
1583 computer disks, protractors, compasses, and calculators.

1584 (2) The tax levied under chapter 212, Florida
1585 Statutes, may not be collected during the period from 12:01 a.m.
1586 on August 7, 2015, through 11:59 p.m. on August 16, 2015, on the



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1587 first \$750 of the sales price of personal computers or personal
1588 computer-related accessories purchased for noncommercial home or
1589 personal use. As used in this subsection, the term:

1590 (a) "Personal computers" includes electronic book readers,
1591 laptops, desktops, handhelds, tablets, or tower computers. The
1592 term does not include cellular telephones, video game consoles,
1593 digital media receivers, or devices that are not primarily
1594 designed to process data.

1595 (b) "Personal computer-related accessories" includes
1596 keyboards, mice, personal digital assistants, monitors, other
1597 peripheral devices, modems, routers, and nonrecreational
1598 software, regardless of whether the accessories are used in
1599 association with a personal computer base unit. The term does
1600 not include furniture or systems, devices, software, or
1601 peripherals that are designed or intended primarily for
1602 recreational use.

1603 (c) "Monitors" does not include devices that include a
1604 television tuner.

1605 (3) The tax exemptions provided in this section do not
1606 apply to sales within a theme park or entertainment complex as
1607 defined in s. 509.013(9), Florida Statutes, within a public
1608 lodging establishment as defined in s. 509.013(4), Florida
1609 Statutes, or within an airport as defined in s. 330.27(2),
1610 Florida Statutes.

1611 (4) The Department of Revenue may, and all conditions are
1612 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)



1613 and 120.54, Florida Statutes, to administer this section.

1614 (5) For the 2015-2016 fiscal year, the sum of \$233,730 in
1615 nonrecurring funds is appropriated from the General Revenue Fund
1616 to the Department of Revenue for the purpose of implementing
1617 this section.

1618 Section 29. (1) The tax levied under chapter 212, Florida
1619 Statutes, may not be collected on the retail sale of textbooks
1620 that are required or recommended for use in a course offered by
1621 a public postsecondary educational institution as described in
1622 s. 1000.04, Florida Statutes, or a nonpublic postsecondary
1623 educational institution that is eligible to participate in a
1624 tuition assistance program authorized by s. 1009.89 or s.
1625 1009.891, Florida Statutes. As used in this section, the term
1626 "textbook" means any required or recommended manual of
1627 instruction or any instructional materials for any field of
1628 study. As used in this section, the term "instructional
1629 materials" means any educational materials, in printed or
1630 digital format, that are required or recommended for use in a
1631 course in any field of study. To demonstrate that a sale is not
1632 subject to tax, the student must provide a physical or an
1633 electronic copy of the following to the vendor:

1634 (a) The student's identification number; and

1635 (b) An applicable course syllabus or list of required and
1636 recommended textbooks and instructional materials that meet the
1637 criteria in s. 1004.085(3), Florida Statutes.

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1639 The vendor must maintain proper documentation, as prescribed by
1640 department rule, to identify the complete transaction or portion
1641 of the transaction that involves the sale of textbooks that are
1642 not subject to tax.

1643 (2) The tax exemptions provided in this section do not
1644 apply to sales within a theme park or entertainment complex as
1645 defined in s. 509.013(9), Florida Statutes, within a public
1646 lodging establishment as defined in s. 509.013(4), Florida
1647 Statutes, or within an airport as defined in s. 330.27(2),
1648 Florida Statutes.

1649 (3) The Department of Revenue may, and all conditions are
1650 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
1651 and 120.54, Florida Statutes, to administer this section.

1652 (4) This section is repealed June 30, 2016.

1653 Section 30. (1) A business may apply to the Department of
1654 Economic Opportunity for the incentives specified in subsection
1655 (2) if each of the following criteria is satisfied:

1656 (a) The business has entered into a contract with the
1657 Department of Economic Opportunity for a project under ss.
1658 288.0659, 288.1045, 288.106, 288.107, 288.108, 288.1088, or
1659 288.1089, Florida Statutes, between January 1, 2012, and July 1,
1660 2015.

1661 (b) The contract is deemed active by the Department of
1662 Economic Opportunity and has not expired or been terminated.

1663 (c) The project that is the subject of the contract is
1664 located within the boundaries of an enterprise zone designated



1665 pursuant to chapter 290, Florida Statutes, as the boundaries
1666 existed on May 1, 2015.

1667 (2) For a project described under paragraph (1)(c), a
1668 business qualified under subsection (1) may apply for the
1669 following incentives:

1670 (a) The property tax exemption for a licensed child care
1671 facility under s. 196.095, Florida Statutes 2014.

1672 (b) The building sales tax refund under s. 212.08(5)(g),
1673 Florida Statutes 2014.

1674 (c) The business property sales tax refund under s.
1675 212.08(5)(h), Florida Statutes 2014.

1676 (d) The electrical energy sales tax exemption under s.
1677 212.08(15), Florida Statutes 2014.

1678 (e) The enterprise zone jobs tax credit under s. 212.096,
1679 Florida Statutes 2014.

1680 (f) The enterprise zone jobs tax credit under s. 220.181,
1681 Florida Statutes 2014.

1682 (g) The enterprise zone property tax credit under s.
1683 220.182, Florida Statutes 2014.

1684 (3) The Department of Economic Opportunity must provide a
1685 list of businesses that are qualified under subsection (1) to
1686 the Department of Revenue by December 31, 2015. The Department
1687 of Economic Opportunity must also provide notice to the
1688 Department of Revenue within 10 days after the expiration or
1689 termination of a contract.

1690 (4) From January 1, 2016, to December 31, 2018, the



1691 Department of Economic Opportunity is designated to perform all
1692 the duties and responsibilities that were performed by the
1693 governing body or enterprise zone development agency having
1694 jurisdiction over the enterprise zone under ss. 196.095,
1695 212.08(5)(g) and (h), 212.08(15), 212.096, 220.181, and 220.182,
1696 Florida Statutes 2014, including receipt and review of
1697 applications and verifications.

1698 (5) The incentives described in subsection (2) are to be
1699 treated as if they had not expired on December 31, 2015.

1700 (6) This section is effective January 1, 2016, and expires
1701 on December 31, 2018.

1702 Section 31. For the 2015-2016 fiscal year, the sum of
1703 \$44,060 in nonrecurring funds is appropriated from the General
1704 Revenue Fund to the Department of Revenue for the purpose of
1705 implementing the amendments made by this act to chapter 202,
1706 Florida Statutes, and s. 203.001, Florida Statutes.

1707 Section 32. If any law amended by this act was also
1708 amended by a law enacted during the 2015 Regular Session of the
1709 Legislature, such laws shall be construed as if enacted during
1710 the same session of the Legislature, and full effect shall be
1711 given to each if possible.

1712 Section 33. Except as otherwise expressly provided in this
1713 act and except for this section, which shall take effect upon
1714 this act becoming a law, this act shall take effect July 1,
1715 2015.