1982

Session Law 82-119

Florida Senate & House of Representatives

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This law replaces "slum or blighted areas" with "enterprise zone" in the legislative intent and definitions of "project" and "commercial Project" sections of statute. It additionally makes cross-references to 162.004(1), 162.005, and 162.006 in the "commercial project" definition. The language of these amendments was in the original HB 387 and remained unchanged in the legislative process. Similar amendments to 159.27 were also contained in HB 554 and HB 807, but neither of these bills were acted on.

RECOMMENDATIONS FOR FURTHER RESEARCH:

A review of committee and floor debate tapes would yield little, if any, additional information as the amendments to the subject sections appear to be minor. However, a review could be done in an additional 2 to 3 hours of time.
DOCUMENTATION CHECKLIST:

NOTE: All documentation obtained from the Florida State Archives is cited by the series and box number, i.e., "FSA S.19/200." "na" indicates that either that particular documentation does not apply or is non-existent.

* Laws of Florida: Chapter 82-119, Sections 7-8.
* Florida Statutes: (see statute/law comparison)
* History of Legislation: 1982
  HB 387, SB 767, HB 554, HB 807
* Prime Bill Version(s):
  Not copied, as the language of the existing statute was in the original of HB 387.
* Identical/Similar Bills: na
* House Journal: na
* Senate Journal: na
* Committee Staff Analyses and Reports:
  01. House Tourism and Economic Development Committee, Staff Analysis of CS/HB 387, 4/5/82. (FSA, S. 19/1417).
  03. Senate Economic, Community and Consumer Affairs Committee, Staff Analysis of SB 767, 3/30/82 (revised). (FSA, S. 18/1117).
* Committee Meeting Tapes: na
* Floor Debate Tapes: na
* Other Documentation: na
**DOCUMENTATION CHECKLIST:**

- **Laws of Florida:** Chapter 82-119 Sec. 7-8
- **Florida Statutes:** 
- **History of Legislation:** HB 387, SB 767, HB 559, HB 807
- **Prime Bill Version(s):** In orig. Bill, not copied
- **Identical/Similar Bills:** NA
- **House Journal:** NA
- **Senate Journal:** NA
- **Committee Staff Analyses and Reports:** (FSA S/box)
  1. [HTC] SA 5/15/82 CS/HB 387 17/14/17
  2. SFTC, SA of CS/SB 767+592 3/3/82 (vru.) 18/10/84
  3. Sec 4, SA SB 767, 3/30/82 (vru.) 18/11/17

- **Committee Meeting Tapes:** NA
- **Floor Debate Tapes:** NA
- **Other Documentation:**

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FLORIDA SESSION LAW HISTORY/DOCUMENTATION ABSTRACT

FIA RESEARCH PROJECT NO. .............................................. 288-020
SESSION LAW/SECTION NO(S). ........................................... 82-119/7-8
AFFECTED STATUTE(S) .................................................... 159.26, 159.27
PRIME BILL NO. ............................................................... c5/HB 387
PRIME BILL SPONSOR ....................................................... Barry Kutun
IDENTICAL/SIMILAR BILL NOS. ........................................... c5/SL 767, HB 559, HB 807

NARRATIVE/COMMENTS:

This law replaces “slum or blighted areas” with “enterprise zones” in the legislative, intrastate and commercial project definitions of “project” sections. It also defines a cross reference to 162.005, 162.006 and 162.006 in the “commercial project” definition. This language was in the original and did not change during the legislative process. Amendments to 159.27 were also contained in HB 559 and HB 807, but neither of those bills were acted on.

RECOMMENDATIONS FOR FURTHER RESEARCH:

A review of transcript debate tapes would yield little, if any, additional information as the amendments to the subject section appear to be technical in nature. A review of the tapes could be made in an estimated 2-3 hours of time.
82-119/7-8

not in orig. of HB 387 (Defective Published Bill)

CITATOR
sec. 7 (159.26) HB 387 SB 767
sec. 8 (159.27) HB 387 HB 554, HB 807
SB 767

HB 387

HTED 5.19/14/17

HFTX (2/16/82) not in Archives

SB 767

SECA 5.18/11/17

SFTC (SB 592) 5.18/1084
An act relating to community and economic revitalization; creating chapter 162, Florida Statutes; creating the Florida Enterprise Zone Act of 1982; providing legislative findings; providing policy and purpose; providing definitions; providing for designation of enterprise zones by local governing bodies; providing for application and approval of enterprise zones by the Department of Veteran and Community Affairs; providing a listing of state and local programs and incentives available in enterprise zones; providing duties of department with respect to federal enterprise zone programs; providing for the assistance of specified departments in implementation of the chapter and programs; providing status of designated slum or blighted areas under the chapter; providing for review and repeal; amending s. 220.02(7) and (8)(a), Florida Statutes, and adding subsection (9) thereto; amending s. 220.03(1)(c), (i), (m), (n), (p) and (s), Florida Statutes, and adding paragraphs (w), (x), (y), (z) and (aa) thereto; amending s. 220.181(1)(a) and (b), (2), (3), (6), and (7), Florida Statutes, and adding paragraph (1)(d) thereto; amending s. 220.182(1)(b), (9), (10), (11), (12) and (13), Florida Statutes; renumbering and amending s. 220.183(1)(c), (2), (5)(a), (b) and (d) and (8), Florida Statutes, and adding paragraph (3)(e) thereto and repealing subsection (3) thereof; amending ss. 159.26, 159.27(5) and (19), and 196.012(14), Florida Statutes; adding subsections (6) and (7) to s. 288.604, Florida Statutes; amending s. 288.606(1)(a), (b) and (d) and (3), Florida Statutes, and adding paragraph (2)(e); amending ss. 288.607(2)(a) and (5)(a), and 288.608(1)(b), (5)(a), and (6), Florida Statutes; providing that the economic revitalization jobs creation incentive credit, the economic revitalization tax incentive credit, the community contribution tax credit, the Florida Industrial Development Financing Act, and the economic development ad valorem tax exemption shall apply with respect to enterprise zones rather than slum or blighted areas; revising requirements with respect to employees of businesses to which the economic revitalization tax incentive credit applies and revising the definition of "new business"; specifying the effect of the expiration of provisions granting said credit; revising requirements with respect to employees and providing for replacement employees under the economic revitalization jobs creation incentive credit; authorizing carryover of unused economic revitalization jobs creation incentive credit; authorizing use of unused carry forward credits after expiration of economic revitalization jobs creation credit; authorizing such carryover for the community contribution tax credit; authorizing use of unused carry forward credits after expiration of the community contributions tax credit; transferring certain definitions relating to such credit and providing expiration dates; revising the definition of "project" for purposes of such credit; defining "service area" and "target area" under the Community Development Corporation Support and Assistance Program and providing application with respect to membership, proposed requirements and evaluation, and authorized loan uses; providing that a target area may be an enterprise zone; providing that loans under said program be repaid within 15 years; providing for order of application of credits against the corporate income or franchise tax; providing an effective date.

CODING: Words in <strike>struck through</strike> type are deletions from existing law; words in <u>underscored</u> type are additions.
Be It Enacted by the Legislature of the State of Florida:

Section 1. Chapter 162, Florida Statutes, consisting of sections 162.001, 162.002, 162.003, 162.004, 162.005, 162.006, 162.007, 162.008, 162.009, 162.011, and 162.012, Florida Statutes, is created to read:

162.001 Short title.--This chapter may be cited as the Florida Enterprise Zone Act of 1982.

162.002 Legislative findings.--It is hereby found and declared:

(1) There exist within Florida's urban communities areas that chronically display extreme and unacceptable levels of unemployment, physical deterioration and economic disinvestment.

(2) Such areas are a blight on the community as a whole, tarnish the image and reputation of the community in the eyes of its residents, and reduce the desirability of the community as a place to visit and live.

(3) Such severely distressed areas have high crime rates and provide environments detrimental to their residents' physical and emotional health.

(4) The revitalization and redevelopment of such areas for the ultimate benefit of its residents and the community as a whole is of critical importance to the individual community and to the State of Florida.

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

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

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

162.003 Policy and purpose.--It is the policy of this state to provide the necessary means to assist local communities, their residents, and the private sector in creating the proper economic and social environment to induce the investment of private resources in productive business enterprises located in severely distressed areas and to provide jobs for residents of such areas. In achieving this objective, the state will seek to provide appropriate investments, tax benefits, and regulatory relief of sufficient importance to encourage the business community to commit their financial participation. The purpose of this chapter is to establish a process that clearly identifies such severely distressed areas and provides incentives by both the state and local government to induce private investment in such areas. The Legislature, therefore, declares the revitalization of enterprise zones, through the concerted efforts of government and the private sector, to be a public purpose.

162.004 Definitions.--

(1) "Enterprise zone" means:

CODING: Words in struck through type are deletions from existing law; words in underscored type are additions.
(a) An area in which there is a predominance of buildings or improvements, whether residential or nonresidential, which by reason of dilapidation, deterioration, age or obsolescence, inadequate provision for ventilation, light, air, sanitation, or open spaces, high density of population and overcrowding, the existence of conditions which endanger life or property by fire or other causes, or any combination of such factors, is conducive to ill health, transmission of disease, infant mortality, juvenile delinquency, or crime, and is detrimental to the public health, safety, morals, or welfare; or

(b) An area in which there are a substantial number of slum, deteriorated, or deteriorating structures, and in which conditions which endanger life or property by fire or other causes exist, or in which one or more of the following factors exist which substantially impair or arrest the sound growth of a county or municipality and is a menace to the public health, safety, morals, or welfare in its present condition and use:

1. Predominance of defective or inadequate street layout.
2. Faulty lot layout in relation to size, adequacy, accessibility or usefulness.
3. Unsanitary or unsafe conditions.
4. Deterioration of site or other improvements.
5. Tax or special assessment delinquency exceeding the fair value of the land.
6. Diversity of ownership or defective or unusual conditions of title which prevent the free alienability of land within the deteriorated or hazardous area.

(2) "Department" means the Department of Veteran and Community Affairs.

(3) "Secretary" means the secretary of the Department of Veteran and Community Affairs.

(4) "Governing body" means the council or other legislative body charged with governing the county or municipality.

162.005 Local designation of enterprise zones; application for state approval.--

(1) Any county or municipality may create an enterprise zone through adoption by the governing body of a resolution finding that:

(a) One or more areas exist in such county or municipality which exhibit the characteristics of an enterprise zone; and

(b) The rehabilitation, conservation, or redevelopment, or a combination thereof, of such area or areas is necessary in the interest of the public health, safety, morals, or welfare of the residents of such county or municipality.

(2) Upon adoption of the resolution provided in subsection (1), the governing body shall make application to the department, in such form as the department may require, for state approval of the designation of an enterprise zone.

162.006 State approval of designated enterprise zones.--

CODING: Words in struck through type are deletions from existing law; words in underscored type are additions.
(1) Upon application of the governing body of a county or municipality, the department shall determine if the areas designated by the governing body are appropriate for the purposes of the tax credits provided in ss. 220.181 and 220.182, and 159.27(19).

(2) The department shall promulgate any rules necessary solely for the approval by the secretary of areas appropriate for the purposes of the credits provided in ss. 220.181 and 220.182, and 159.27(19). Such rules shall provide for consideration of the following factors, when appropriate, but shall not be limited to these factors:

(a) The percentage of housing units in the area built more than 30 years ago.
(b) The percentage of year-round housing units in the area that are vacant rental housing units.
(c) The percentage of housing units in the area that lack some or all plumbing facilities.
(d) The per capita income in the area.
(e) The percentage change in per capita income in the area from the prior year to the current year.
(f) The percentage of the population in the area that is over the age of 65 and under the age of 18.
(g) The unemployment rate in the area.
(h) The percentage of the population in the area with incomes below the poverty level.
(i) The per capita taxable value of property in the area.
(j) The percentage change in per capita taxable value of property in the area from the prior year to the current year.
(k) The per capita local taxes levied in the area.

162.007 Incentives and programs available in enterprise zones.--

(1) STATE INCENTIVES AND PROGRAMS.--The following incentives and programs are provided by the state to encourage the revitalization of enterprise zones:

(a) The economic revitalization jobs creation incentive credit provided in s. 220.181.
(b) The economic revitalization tax incentive credit provided in s. 220.182.
(c) The community contribution tax credit provided in s. 220.183.
(d) The community development corporation support and assistance program provided in ss. 288.601-288.609.

(2) LOCAL INCENTIVES.--The following incentives are available from local governments to encourage the revitalization of enterprise zones:

(a) Economic development ad valorem tax exemption pursuant to s. 196.1995.
(b) The use of industrial revenue bonds pursuant to the Florida Industrial Development Financing Act.

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(c) Tax increment financing pursuant to part III of chapter 163.

162.008 Federal enterprise zone programs, application.--Upon enactment of enterprise zone legislation by the Congress of the United States and approval by the President of the United States, the department shall prepare and submit, in a timely fashion, all information and forms necessary to permit eligible enterprise zones approved pursuant to s. 162.006 to be considered as eligible areas under any similar federal program.

162.009 Assistance of certain departments required.--The Departments of Commerce, Labor and Employment Security, Revenue, and Veteran and Community Affairs shall assist in the implementation of this chapter together with the incentives and programs listed in s. 162.007, to the extent that such assistance, including the provision of information about this chapter and its components to interested persons, is consistent with the powers and duties of said departments as established by general law.

162.011 Grandfather clause.--Any area designated a slum or blighted area pursuant to s. 163.355 and approved by the department pursuant to s. 220.181(6) or s. 220.182(9) prior to the effective date of this act shall be deemed to be a designated and approved enterprise zone pursuant to s. 162.006. Any area designated a slum or blighted area pursuant to s. 163.355 for which application has been made to the department prior to the effective date of this act shall be deemed to be a designated enterprise zone pursuant to s. 162.005.

162.012 Legislative review.--This chapter shall stand repealed on December 31, 1986. Prior to the 1986 Regular Session of the Legislature, the appropriate substantive committees of both the House of Representatives and the Senate, upon assignment by the Speaker and the President, respectively, shall be responsible for the completion of a review and evaluation of this act together with the incentives and programs listed in s. 162.007. A report of the recommendations of the committees shall be submitted to the Speaker and the President for distribution to legislators prior to the 1986 Regular Session.

Section 2. Subsection (7) and paragraph (a) of subsection (8) of section 220.02, Florida Statutes, are added to said section, to read:

220.02 Legislative intent.--

(7)(a) It is the intent of the Legislature that the economic revitalization jobs creation incentive credit provided by s. 220.181 be applicable only to those businesses which employ residents of enterprise zones slum areas or blighted areas of this state. It is further the intent of the Legislature to provide an incentive for the increased provision of such employment opportunities as will lead to the improvement of the quality of life of those employed and the positive expansion of the economy of the state as well as the economy of present enterprise zones slum areas or blighted areas.

(b) Any person charged with any criminal offense arising from a civil disorder associated with a disaster as defined in s. 220.03(1)(g) chapter 80-247, Laws of Florida, and found guilty, whether or not adjudication of guilt or imposition of sentence is suspended, deferred, or withheld, shall not be eligible to make application for, receive, or in any other manner enjoy the benefits or any form of assistance available under chapter 80-247, Laws of Florida.

(c) The provisions of this subsection shall expire and be void on June 30, 1986.

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(8)(a) It is the intent of the Legislature that the economic revitalization tax incentive credit provided by s. 220.182 be applicable only to those new or expanded businesses located in enterprise zones designated slum areas or blighted areas which make a positive expansory contribution to the economy of this state and to the economy of their local communities in terms of new jobs for residents of enterprise zones slum areas or blighted areas and improvements to real and personal property located in enterprise zones slum areas or blighted areas.

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

(c) The provisions of this subsection shall expire and be void on December 31, 1986.

(9) It is the intent of the Legislature that credits against the corporate income or the franchise tax be applied in the following order: ss. 220.68, 631.719(1), 220.18, 220.181, 220.183, and 220.182.

Section 3. Paragraphs (c), (i), (m), (n), (p) and (s) of subsection (1) of section 220.03, Florida Statutes, are amended, and paragraphs (w), (x), (y), (z) and (aa) are added thereto, to read:

220.03 Definitions.--

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

(c) "Business" or "business firm" means any business entity authorized to do business in this state as defined in paragraph (d), and any bank or savings and loan association as defined in s. 220.62, subject to the tax imposed by the provisions of this chapter. The provisions of this paragraph shall expire and be void on June 30, 1986.

(i) 1. "Expansion of an existing business," for the purposes of the gasohol development tax incentive credit, refers to capital investment in a productive business operation, not defined as a new business, which results in a net increase in the amount of real or tangible personal property owned by it or, in the case of government-owned real property, leased by it, for the purpose of engaging in the distillation of ethyl alcohol for use in motor fuels or in the manufacture of equipment for the processing and distillation of ethyl alcohol for use in motor fuels.

2. "Expansion of an existing business," for the purposes of the economic revitalization tax incentive credit, means any business entity authorized to do business in this state as defined in paragraph (d), and any bank or savings and loan association as defined in s. 220.62, subject to the tax imposed by the provisions of this chapter, located in an enterprise zone area designated a slum area or a blighted area, which expands by or through additions to real and personal property and which establishes five or more new jobs to employ five or more additional full-time employees in this state, a majority of whom are residents of an enterprise zone the slum area or blighted area. The provisions of this subparagraph shall expire and be void on December 31, 1986.

(m) 1. "New business," for the purposes of the gasohol development tax incentive credit, means a productive business operation, which heretofore did not exist in this state, engaged in the distillation of ethyl alcohol
for use in motor fuels or in the manufacture of equipment for the
processing and distillation of ethyl alcohol for use in motor fuels.

2. "New business," for the purposes of the economic revitalization
tax incentive credit, means any business entity authorized to do business
in this state as defined in paragraph (d), or any bank or savings and
loan association as defined in s. 220.62, subject to the tax imposed by
the provisions of this chapter, first beginning operations on a site
located in an enterprise zone and clearly separate from any other
commercial or industrial operations owned by the same entity, bank, or
savings and loan association, or any such entity, bank, or savings and
loan association located in an area designated a "slum area or blighted
area," a majority of the employees of which are residents of an enterprise
zone the "slum area or blighted area." The provisions of this subparagraph
shall expire and be void on December 31, 1986.

(n) "New business employee" means a person residing in an enterprise
zone a "slum area or a "blighted area who begins employment in the
operations of a business after July 1, 1980. A person shall be deemed to
be employed by such a business if he performs duties in connection with
the operations of the business on:

1. A regular, full-time basis.

2. A part-time basis, provided he is performing such duties at least
20 hours per week throughout the year.

Except as provided in s. 220.181(l)(b), a new business employee shall not
be a person who has been previously employed or who was hired to replace
a person who had been employed within the preceding 12 calendar months by
the business, or a successor business, claiming the credit allowed by s.
220.181. The provisions of this paragraph shall expire and be void on
June 30, 1986.

(p) "Rebuilding of an existing business" means replacement or
restoration of real or tangible property destroyed or damaged in a
disaster, as defined in paragraph (g), in an enterprise zone a "slum area
or a "blighted area," by a business entity authorized to do business in this
state as defined in paragraph (d), or a bank or savings and loan association as defined in s. 220.62, subject to the tax imposed by the
provisions of this chapter, located in the enterprise zone a "slum area or
blighted area," a majority of the employees of which are residents of an
enterprise zone the "slum area or blighted area." The provisions of this
paragraph shall expire and be void on December 31, 1986.

(s) "Enterprise zone" "slum area or blighted area," for the
purposes of the economic revitalization jobs creation incentive credit,
means an area in the state designated pursuant to s. 162.005 163-355 and
approved by the secretary of the Department of Veteran and Community
Affairs as an area appropriate for the purposes of the credits provided
in s. 220.181 and 220.182 pursuant to s. 162.006 chapter 89-247, laws of
Florida. The provisions of this subparagraph shall expire and be void on
December 31, 1986.

2. "slum area or blighted area," for the purposes of the economic
revitalization tax incentive credit, means an area in the state
designated pursuant to s. 162-355 and approved by the secretary of the
Department of Veteran and Community Affairs as an area appropriate for
the purposes of chapter 89-248, laws of Florida. The provisions of this
subparagraph shall expire and be void on December 31, 1986.

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

1. Cash or other liquid assets.

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2. Real property.

3. Goods or inventory.

4. Other physical resources as identified by the department. The provisions of this paragraph shall expire and be void on June 30, 1986.

(x) "Department" for the purposes of s. 220.183 means the Department of Veteran and Community Affairs. The provisions of this paragraph shall expire and be void on June 30, 1986.

(y) "Local government" means any county or incorporated municipality in the state. The provisions of this paragraph shall expire and be void on June 30, 1986.

(z) "Project" means any activity undertaken by an eligible sponsor, as defined in s. 220.183(4)(c), which is designed to construct or substantially rehabilitate housing, commercial, industrial, or public resources and facilities or to improve entrepreneurial and job-development opportunities for lower-income persons. The provisions of this paragraph shall expire and be void on June 30, 1986.

(aa) "Secretary" means the secretary of the Department of Veteran and Community Affairs. The provisions of this paragraph shall expire and be void on June 30, 1986.

Section 4. Paragraphs (a) and (b) of subsection (1) of section 220.181, Florida Statutes, are amended, paragraph (d) is added to said subsection, and subsections (2), (3), (6) and (7) of said section are amended, to read:

220.181 Economic revitalization jobs creation incentive credit.--

(1)(a) There shall be allowed a credit against the tax imposed by this chapter to any business which establishes one or more jobs to employ one or more new business employees who are residents of an enterprise zone or blighted area. The credit shall be computed as 25 percent of the actual monthly wages paid in this state to each new business employee for a period of up to 12 consecutive months.

(b)1. If a new business employee becomes ineligible for the credit provided in this section prior to having been employed by the taxpayer for 12 consecutive months, the taxpayer shall be allowed to employ a replacement new business employee who shall be eligible for the unused portion of the original 12 consecutive month time period of the credit. This subparagraph shall not apply more than once for each job created for a new business employee for which credit has been claimed.

2. If an employee of a business located in an enterprise zone vacates the position for which he was employed as a new business employee and does not qualify for unemployment compensation, except for reasons of health as outlined in s. 443.101(1)(a), the business shall be allowed to employ a replacement new business employee for the position who shall be eligible for the credit provided in this section for a period of up to 12 consecutive months. This subparagraph shall apply only to those jobs for which a credit has been allowed under this section for 12 months. No business shall be allowed a credit for the same new business employee for any period exceeding 12 months. This subparagraph shall not apply more than once for each job created for a new business employee for which credit has been claimed.

In no event shall a business be allowed any credit for any job created pursuant to this section for any period in excess of 24 months. The credit provided in this section shall be calculated only against the

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actual wages paid to a new business employee who is continuously employed for no fewer than 6 calendar months.

(d) If the credit granted pursuant to this section is not fully used in any one year, the unused amount may be carried forward for a period not to exceed 5 years. The carryover credit may be used in a subsequent year when the tax imposed by this chapter for such year exceeds the credit for such year under this section after applying the other credits and unused credit carryovers in the order provided in s. 220.02(9).

(2)(a) When filing for an economic revitalization jobs creation incentive credit, a business shall include a copy of the resolution required in s. 162.005 designating the area in which a new business employee resides as an enterprise zone or blighted area and a copy of the approval of such by the secretary of the Department of Veteran and Community Affairs pursuant to s. 162.006.

(b) When filing for an economic revitalization jobs creation incentive credit pursuant to subsection (1)(b), a business shall include a copy of the resolution required in s. 162.005 designating the area in which the business is located as an enterprise zone and a copy of the approval of such by the secretary of the Department of Veteran and Community Affairs pursuant to s. 162.006.

(3) When filing for an economic revitalization jobs creation incentive credit, a business shall include a statement as set forth in this subsection which shall be filed under oath with the tax return on which the credit is claimed. The statement shall set forth the name and place of residence of each new business employee on the last day of business in the tax year for which the credit is claimed or, if the employee is no longer employed or eligible for the credit on that date, the last calendar day of the last full calendar month the employee is employed or eligible for the credit. It shall be a condition precedent to the granting of the credit that all employees for whom the credit is claimed be residents of an enterprise zone during the period the credit is claimed.

(6) The secretary of the Department of Veteran and Community Affairs shall approve any rules necessary for the approval by the secretary of areas appropriate for the purposes of this section pursuant to s. 162.006, as defined in s. 220.02(1)(e). Such rules shall provide for consideration of, but shall not be limited to, the following factors:

(a) The percentage of housing units in the area built more than 30 years ago;

(b) The percentage of year-round housing units in the area that are vacant rental housing units;

(c) The percentage of housing units in the area that lack some or all plumbing facilities;

(d) The per capita income in the area;

(e) The percentage change in per capita income in the area from the prior year to the current year;

(f) The percentage of the population in the area that is over the age of 65 and under the age of 18;

(g) The unemployment rate in the area;

(h) The percentage of the population in the area with income below the poverty level.

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(i) The per capita taxable value of property in the area.

(3) The percentage change in per capita taxable value of property in the area from the prior year to the current year.

(4) The per capita local taxes levied in the area.

(7) The provisions of this section, except subsection (1)(d), shall expire and be void on June 30, 1986.

Section 5. Paragraph (b) of subsection (1) and subsections (9), (10), (11), (12) and (13) of section 220.182, Florida Statutes, are amended to read:

220.182 Economic revitalization tax incentive credit.--

(1)

(b) If the credit granted pursuant to this section is not fully used in any one year, the unused amount may be carried forward for a period not to exceed 5 years. The carryover credit may be used in a subsequent year when the tax imposed by this chapter for such year exceeds the credit for such year under this section after applying the other credits and unused credit carryovers in the order provided in s. 220.02(9). The amount of credit taken under this section in any one year, however, shall not exceed $50,000.

(9) The secretary of the Department of Veteran and Community Affairs shall approve promulgate any rules necessary solely for the approval by the secretary of areas appropriate for the purposes of this section pursuant to s. 162.006, act as defined in s. 220.02(1)(e)2. Such rules shall provide for consideration of, but shall not be limited to, the following factors, when appropriate:

(a) The percentage of housing units in the area built more than 30 years ago.

(b) The percentage of year-round housing units in the area that are vacant rental housing units.

(c) The percentage of housing units in the area that lack some or all plumbing facilities.

(d) The per capita income in the area.

(e) The percentage change in per capita income in the area from the prior year to the current year.

(f) The percentage of the population in the area that is over the age of 65 and under the age of 18.

(g) The unemployment rate in the area.

(h) The percentage of the population in the area with income below the poverty level.

(i) The per capita taxable value of property in the area.

(j) The percentage change in per capita taxable value of property in the area from the prior year to the current year.

(k) The per capita local taxes levied in the area.

(10) In the case of a business qualifying by reason of establishing five or more new jobs employing five or more additional full-time

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employees, a statement as set forth in this subsection shall be filed under oath with the income tax return on which the credit is claimed. The statement shall set forth the name and place of residence of each employee on the last day of business of the tax year for which the credit is claimed or, if the employee is no longer employed on that date, the last calendar day of the last full calendar month the employee is employed at the relevant site. When filing for an economic revitalization tax incentive credit as an expansion of an existing business, it shall be a condition precedent to the granting of each annual tax credit that there shall have been, throughout each year during the 10-year period, no fewer than five more employees than in the year preceding the initial granting of the credit. Further, it shall be a condition precedent to granting of the credit that a majority of all new employees be residents of an enterprise zone a blighted area.

(11) When filing for an economic revitalization tax incentive credit as a new or rebuilt business, a new or rebuilt business shall include a statement as set forth in this section which shall be filed under oath with the tax return on which the credit is claimed. The statement shall set forth the name and place of residence of each employee on the last day of business of the tax year for which the credit is claimed or, if the employee is no longer employed or eligible for the credit on that date, the last calendar day of the last full calendar month the employee is employed or eligible for the credit at the relevant site. When filing for an economic revitalization tax incentive credit as a new or rebuilt business, it shall be a condition precedent to the granting of the credit that a majority of all employees be residents of an enterprise zone a blighted area.

(12) When filing for an economic revitalization tax incentive credit, a business shall include a copy of the resolution required in s. 162.005 designating the area in which the business is located as an enterprise zone a blighted area.

(13) The provisions of this section, except paragraph (1)(b) providing for the carryover of unused credit amounts, shall expire and be void on December 31, 1986, and no business shall be allowed to begin claiming said credit after said date; however, the repeal of this section shall not affect the operation of any credit for which a business has qualified under this section prior to December 31, 1986, or to any carryforward of unused credit amounts as provided in subsection (1)(b).

Section 6. Section 4 of chapter 80-249, Laws of Florida, appearing as subsection (3) of section 220.183, Florida Statutes, as amended by chapter 81-167, Laws of Florida, is hereby repealed, paragraph (c) of subsection (1) and subsection (2) of said section are amended, subsection (4) is renumbered and paragraph (e) is added thereto, subsection (5) is renumbered and paragraphs (a), (b) and (d) thereof are amended, and subsection (8) is renumbered and amended, to read:

220.183 Community contribution tax credit.--

(1) LEGISLATIVE FINDINGS.--The Legislature finds that:

(c) In order to ultimately restore social and economic viability to enterprise zones declining or blighted areas, it is necessary to renovate or construct new housing, water and sewer infrastructure, and transportation facilities and to specifically provide mechanisms to attract and encourage private economic activity.

(2) POLICY AND PURPOSE.--It is the policy of this state to encourage the participation of private corporations in revitalization projects undertaken by public redevelopment organizations. The purpose of this section is to provide an incentive for such participation by granting
partial state income tax credits to corporations that contribute resources to public redevelopment organizations for the revitalization of enterprise zones depressed and blighted areas for the benefit of low-income and moderate-income persons. The Legislature thus declares this a public purpose for which public money may be borrowed, expended, loaned, and granted.

(3)(4) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM SPENDING.--

(e) If the credit granted pursuant to this section is not fully used in any one year, the unused amount may be carried forward for a period not to exceed 5 years. The carryover credit may be used in a subsequent year when the tax imposed by this chapter for such year exceeds the credit for such year under this section after applying the other credits and unused credit carryovers in the order provided in s. 220.02(9).

(4)(5) ELIGIBILITY REQUIREMENTS.--

(a) All community contributions by a business firm shall be in the form specified in s. 220.03(1)(w) paragraph (3)(b).

(b) All community contributions must be reserved exclusively for use in projects as defined in s. 220.03(1)(z) paragraph (3)(e).

(d) Except as provided below, the project shall be located in one of the following areas, subject to approval of the secretary:

1. An area designated as blighted under s. 163.355.
2. A neighborhood strategy area.
3. A neighborhood housing services area.
4. An historic preservation district.
5. Such other area as the secretary may from time to time designate by rule.
6. Any area designated as an enterprise zone pursuant to s. 162.005.

Any project designed to construct or rehabilitate low-income housing is exempt from the area requirement of this paragraph.

(7)(8) EXPIRATION.--The provisions of this section, except paragraph (3)(e), shall expire and be void on June 30, 1986.

Section 7. Section 159.26, Florida Statutes, is amended to read:

159.26 Legislative findings and purposes.--The Legislature finds and declares that the agriculture, tourism, urban development, and health care industries, among others, are vital to the economy of the state and the welfare of the people and need to be enhanced and expanded to improve the competitive position of the state; that there is a need to enhance other economic activity in the state by attracting manufacturing development, business enterprise management, and other activities conducive to economic promotion in order to provide a stronger, more balanced, and stable economy in the state, while providing through pollution control and otherwise for the health and safety of the people; that in order to improve the prosperity and welfare of the state and its inhabitants, to improve living conditions and health care, to promote the rehabilitation of enterprise zones slum areas or blighted areas, to promote effective and efficient pollution control throughout the state, to promote the advancement of education and science, research in and the

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economic development of the state, and to increase purchasing power and opportunities for gainful employment, it is necessary and in the public interest to facilitate the financing of projects provided for in this part and to facilitate and encourage the planning and development of these projects without regard to the boundaries between counties, municipalities, special districts, and other local governmental bodies or agencies in order to more effectively and efficiently serve the interests of the greatest number of people in the widest area practicable; and that the purposes to be achieved by such projects and the financing of them in compliance with the criteria and requirements of this part are predominantly the public purposes stated in this section and that such purposes implement the governmental purposes under the State Constitution of providing for the health, safety, and welfare of the people, including implementing the purpose of s. 10(c) of Art. VII of the State Constitution.

Section 8. Subsections (5) and (19) of section 159.27, Florida Statutes, are amended to read:

159.27 Definitions.--The following words and terms, unless the context clearly indicates a different meaning, shall have the following meanings:

(5) "Project" means any capital project comprising an industrial or manufacturing plant, a research and development park, an agricultural processing or storage facility, a warehousing or distribution facility, a headquarters facility, a tourism facility, a convention or trade show facility, an urban parking facility, a trade center, a health care facility, an airport or port facility, a commercial project in an enterprise zone a designated slum area or blighted area, a pollution-control facility, or a hazardous or solid waste facility, including one or more buildings and other structures, whether or not on the same site or sites; any rehabilitation, improvement, renovation, or enlargement of, or any addition to, any buildings or structures for use as a factory, a mill, a processing plant, an assembly plant, a fabricating plant, an industrial distribution center, a repair, overhaul, or service facility, a test facility, an agricultural processing or storage facility, a warehousing or distribution facility, a headquarters facility, a tourism facility, a convention or trade show facility, an urban parking facility, a trade center, a health care facility, an airport or port facility, a commercial project in an enterprise zone a designated slum area or blighted area, a pollution-control facility, or a hazardous or solid waste facility, and other facilities, including research and development facilities, for manufacturing, processing, assembling, repairing, overhauling, servicing, testing, or handling of any products or commodities embraced in any industrial or manufacturing plant, in connection with the purposes of a research and development park, or other facilities for or used in connection with an agricultural processing or storage facility, a warehousing or distribution facility, a headquarters facility, a tourism facility, a convention or trade show facility, an urban parking facility, a trade center, a health care facility, an airport or port facility, or a commercial project in an enterprise zone a designated slum area or blighted area or for controlling air or water pollution or for the disposal, processing, conversion, or reclamation of hazardous or solid waste; and including also the sites thereof and other rights in land therefor whether improved or unimproved, machinery, equipment, site preparation and landscaping, and all appurtenances and facilities incidental thereto, such as warehouses, utilities, access roads, railroad sidings, truck docking and similar facilities, parking facilities, office or storage or training facilities, public lodging and restaurant facilities, dockage, wharfage, solar energy facilities, and other improvements necessary or convenient for any manufacturing or industrial plant, research and development park, agricultural processing or storage facility, warehousing or distribution facility, tourism facility, convention or trade show facility, urban parking facility.

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(19) "Commercial project in an enterprise zone" a designated slum area or blighted area means buildings, building additions or renovations, or other structures to be newly constructed and suitable for use by a commercial enterprise, and includes the site on which such building or structures are located, located in an area designated as an enterprise zone a slum or blighted area pursuant to s. 162.005 and approved by the secretary of Department of Veteran and Community Affairs pursuant to s. 162.006. For the purposes of this section, the term "enterprise zone" terms "slum area" and "blighted area" shall have the same meaning as in s. 162.004(1) and (8).

Section 9. Subsection (14) of section 196.012, Florida Statutes, is amended to read:

196.012 Definitions.--For the purpose of this chapter, the following terms are defined as follows, except where the context clearly indicates otherwise:

(14) "New business" means:

(a) A business establishing 10 or more jobs to employ 10 or more full-time employees in this state, which manufactures, processes, compounds, fabricates, or produces for sale items of tangible personal property at a fixed location and which comprises an industrial or manufacturing plant;

2. A business establishing 25 or more jobs to employ 25 or more full-time employees in this state, the sales factor of which, as defined by s. 214.71(3), for the facility with respect to which it requests an economic development ad valorem tax exemption is less than 0.50 for each year the exemption is claimed; or

3. An office space in this state owned and used by a corporation newly domiciled in this state; provided such office space houses 50 or more full-time employees of such corporation;

provided that such business or office first begins operation on a site clearly separate from any other commercial or industrial operation owned by the same business.

(b) A business located in an area designated enterprise zone a slum or blighted area pursuant to s. 162.005. For the purpose of this section, the term "enterprise zone" terms "slum area" and "blighted area" shall have the same meaning as in s. 162.004(1) and (8).

Section 10. Subsections (6) and (7) are added to section 288.604, Florida Statutes, to read:

288.604 Definitions.--As used in this act:

(6) "Service area" means the entire area in which a community development corporation operates.

(7) "Target area" means that portion of the service area in which as a result of substantial conditions of blight and economic depression there is to be a concentration of projects and activities and where loan funds are to be used.

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Section 11. Paragraphs (a), (b) and (d) of subsection (1) and subsection (3) of section 288.606, Florida Statutes, are amended, and paragraph (e) is added to subsection (2) thereof, to read:

288.606 Eligibility for assistance.--Community development corporations meeting the following requirements shall be eligible for assistance:

(1) The community development corporation shall be a nonprofit corporation under state law or a local development company established under state law and certified eligible to participate in the Small Business Administration Loan Program under s. 502 of the Small Business Investment Act of 1958, as amended, and shall meet the following further requirements:

(a) Its membership shall be open to all service area residents 18 years of age and older.

(b) A majority of its board members shall be elected by service area residents.

(d) Elections shall be adequately publicized within the service area, and an ample opportunity shall be provided for full participation.

(2) The community development corporation shall contain a target area in which economic development projects are located which meet one or more of the following criteria:

(e) An enterprise zone as defined in s. 162.004(1).

(3) The target area of the community development corporation shall be either the same as the service geographic area of the community development corporation or an area contained within the boundaries of the community development corporation service area.

Section 12. Paragraph (a) of subsection (2) and paragraph (a) of subsection (5) of section 288.607, Florida Statutes, are amended to read:

288.607 Community development corporation support program.--

(2) A community development corporation applying for a grant pursuant to this section shall submit a proposal to the department which shall include:

(a) The target and service area served or to be served by the community development corporation;

(5) In evaluating proposals pursuant to this section, the secretary shall consider the:

(a) Relative degree of distress of the target geographic area served by the community development corporation;

Section 13. Paragraph (b) of subsection (1), paragraph (a) of subsection (5) and subsection (6) of section 288.608, Florida Statutes, are amended to read:

288.608 Community development deferred payment loan program.--

(1) The secretary is authorized to make loans from the fund to eligible applicants for the following purposes:

(b) Financial assistance to an existing community development corporation-controlled or independent business venture located within the community development corporation target service area; and

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CODING: Words in struck through type are deletions from existing law; words in underscored type are additions.
(5) In evaluating proposals pursuant to this section, the secretary shall consider:

(a) The relative degree of distress of the geographic area served by the community development corporation or target area wherein the loan will be used;

(6) All loans shall be interest free and shall be repaid within 15 years on a basis approved by the secretary; however, upon termination of any project as a result of sale or failure of the business, all recoverable state funds shall be returned to the department for deposit into the fund. When losses are incurred, the amount returned to the state shall be reduced so that the state absorbs losses in proportion to the amount of equity held by the community development corporation compared to the total equity held in the business venture or the amount lost by all other comparable creditors in those cases in which a loan has been extended to a business venture by a community development corporation.

Section 14. This act shall take effect July 1, 1982, however the amendments to ss. 159.26 and 159.27 contained in this act shall not apply to any bonds for which a resolution was issued by a local agency prior to said date.

Approved by the Governor April 5, 1982.

Filed in Office Secretary of State April 6, 1982.

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I. SUMMARY:

A. Present Situation:

The 1980 Legislature enacted seven pieces of legislation designed to encourage and assist the revitalization of "slum and blighted areas" with the use of private sector capital. The following incentives are included in this legislation: the economic revitalization jobs creation incentive credit, the community contributions tax credit, the community development support and assistance program, the local option economic development tax abatement program, and the use of industrial revenue bonds under the Florida Industrial Development Financing Act.

B. Probable Effect of Proposed Changes:

The amendments to the 1980 legislation contained in this bill would: 1) replace references to "slum or blighted areas" with the term "enterprise zones;" 2) transfer local designation and state approval of "enterprise zones" from chapters 163 and 220 to a new chapter 162; 3) make technical changes to correct errors made when the original legislation was adopted; and 4) make substantial new business employee hiring changes in the programs created in the 1980 legislation.

Specifically, this bill makes the following changes:

Section 1. Creates chapter 162. Section 162.001 provides a short title - the Florida Enterprise Zone Act of 1982. Section 162.002 provides legislative findings that the revitalization of certain areas are necessary due to the physical conditions existing therein. Section 162.003 defines "enterprise zones." Section 162.004 provides definitions of the terms "enterprise zone," "department," "secretary," and "governing body." The definition of "enterprise zone" is the same as the present definitions of "slum area" and "blighted area." Section 162.005 provides for designation of enterprise zones by cities or counties. This is the same process currently required to designate a slum or blighted area. Section 162.006 provides that upon application by a local government the Department of Community Affairs (DCA) for approval of designated areas for the purposes of the tax credits in ss. 162.181 and 162.182. Section 162.007 provides that if a federal enterprise zone program is enacted DCA will prepare applications for all seven-designated and approved under

OTHER COMMITTEE REFERENCES:

Financial and Tax Appropriations
Section 9. Changes references to "slum or blighted areas" to "enterprise zones" for the local option economic development tax abatement enabling legislation. Corrects the improper placement of a paragraph notation made when the enabling legislation was adopted.

Section 10. Defines a "service area" and a "target area" for the Community Development Corporation Support and Assistance Program. "Service area" is defined to be the area in which a community development corporation (CDC) operates. "Target area" is defined as the area in which a loan to a CDC is to be used. These terms replace confusing references to the terms "target area," "service area," "area," and "geographic area" which are used interchangeably.

Section 11. Incorporates use of the definition of a "service area," changes references from "slum and blighted areas" to "enterprise zones."

Section 12. Incorporates the use of the definitions of "service area," and "target area."

Section 13. Increases the payback period on the community development deferred loan program (to community development organizations) from five to fifteen years.

Section 14. Effective date: July 1, 1982.

II. FISCAL IMPACT:

A. State Fiscal Impact: The Department of Revenue reports that the effect of this bill on state revenue is marginal. In addition, the Department reports this bill will improve administration of the incentives Florida offers for revitalization of distressed areas.

B. Local Fiscal Impact: This bill imposes no additional cost to local government.

C. Private Sector Impact: This bill would serve to make the cost of investment in distressed areas in Florida lower, thus encouraging such investment.

III. COMMENTS:

This bill is very similar to a combination of HB 1201, HB 1202 and HB 1203 from the 1981 session. All three bills passed the House of Representatives.

The following Florida cities and counties have designated "slum and blighted areas" which have been approved by the Department of Veteran and Community Affairs for the tax credits in ss. 220.181 and 220.182: Bradenton, Broward County, Clearwater, Dade County, Deerfield Beach, Fort Lauderdale, Fort Walton Beach, Hillsborough County, Hollywood, Jacksonville, Key West, Lake City, Lake Wales, Melbourne, Palatka, Pinellas County, Pensacola, Pompano Beach, St. Petersburg, and Tampa.

Seven states, including Florida, have enacted legislation closely akin to the enterprise zone concept that is embodied in the 1980 legislation that was passed to encourage revitalization of distressed areas. The states are: Connecticut, Florida, Indiana, Louisiana, Maryland, Ohio, and Oregon.

Analysis prepared by: Thomas R. McSwain

Staff Director: Craig A. Neveer
Florida Legislature

History of Legislation
1982 Regular Session
Special Sessions C, D, E, F, G

prepared by:

Joint Legislative Management Committee
Legislative Information Division
Capitol Building, Room 826 — 488-4371
H 0385 GENERAL BILL BY HIEBER

03/07/82 K - 12 EDUCATION; APPROPRIATIONS

03/18/82 HOUSE TARGETED FOR STATE FISCAL IMPACT; INTRODUCED, REFERRED TO K - 12 EDUCATION, APPROPRIATIONS - HJ 00039; SUBREFERRED TO SUBCOMMITTEE ON GENERAL EDUCATION LEGISLATION

01/25/82 HOUSE DIED IN COMMITTEE ON HEALTH & REHABILITATIVE SERVICES

H 0386 GENERAL BILL BY PLUMMER, L. H. (SIMILAR CS/S 0158)

TRAFFIC CONTROL; PROVIDES CRITERIA FOR OPERATION OF MOTOR VEHICLES ON WHICH WINDOWS ARE COMPOSED OF, COVERED BY, OR TREATED WITH CERTAIN MATERIALS; PROHIBITS SALE OF CERTAIN MATERIALS OR AUTOMOTIVE GLASS WITHOUT CERTAIN INFORMATION BEING PRINTED THEREON, ETC. AMENDS CH. 316, EFFECTIVE DATE: UPON BECOMING LAW.

03/08/82 HOUSE ON COMMITTEE AGENDA - SUBCOMM.; 214 C; 4:15 PM;

02/16/82 HOUSE DIED IN COMMITTEE ON HEALTH & REHABILITATIVE SERVICES

H 0387 GENERAL BILL/CS BY FINANCE, TAXATION, KUTUN, MEEK, STEELE (SIMILAR CS/S 0546)

COMM. REPORT; FAVORABLE WITH AMEND. BY TRANSPORTATION - HJ 00049; NOW IN APPROPRIATIONS

03/25/82 HOUSE DIED ON CALENDAR

H 0388 GENERAL BILL BY HIEBER

PUBLIC FOOD SERVICE ESTABLISHMENTS; REQUIRES SUCH ESTABLISHMENTS TO HAVE AN EMPLOYEE ON DUTY WHO CAN ADMINISTER EMERGENCY FIRST AID TO CHOKING VICTIMS; PROVIDES EXEMPTION FROM LIABILITY; PROVIDES FOR REVIEW & REPEAL CONTINUED ON NEXT PAGE
S 0761 CONCURRENT RESOLUTION BY STEINBERG: (SIMILAR H 0337) DISTRICT OF COLUMBIA; RATIFIES THE PROPOSED AMENDMENT TO THE UNITED STATES CONSTITUTION RELATING TO THE DISTRICT OF COLUMBIA.

01/27/82 SENATE FILED
02/16/82 SENATE EXTENSION OF TIME GRANTED COMMITTEE RULES AND CALENDAR
03/01/82 SENATE EXTENSION OF TIME GRANTED COMMITTEE RULES AND CALENDAR
03/23/82 SENATE EXTENSION OF TIME GRANTED COMMITTEE RULES AND CALENDAR
03/25/82 SENATE DIED IN COMMITTEE ON RULES AND CALENDAR

S 0762 GENERAL BILL BY GORDON: (SIMILAR M 0336) ADULTERY & FornICATION; REMOVES PROHIBITION AGAINST COHABITATION BY UNMARRIED PERSONS & ADDS REQUIREMENT OF A PUBLIC ACT TO PROVISIONS OF LAW WHICH PROHIBIT & PROVIDE A PENALTY FOR LEPID & LAZIGIVIOUS BEHAVIOR, ETC. AMENDS 798.02; REPEALS 798.01, 03. EFFECTIVE DATE: 07/01/82.

01/27/82 SENATE FILED
02/02/82 SENATE INTRODUCED, REFERRED TO JUDICIARY-CRIMINAL-SA 00097
02/17/82 SENATE EXTENSION OF TIME GRANTED COMMITTEE JUDICIARY-CRIMINAL
03/18/82 SENATE EXTENSION OF TIME GRANTED COMMITTEE JUDICIARY-CRIMINAL
03/23/82 SENATE WITHDRAWN FROM COMMITTEE ON RULES AND CALENDAR -SJ 00097
03/25/82 SENATE DIED IN COMMITTEE ON RULES AND CALENDAR

S 0763 GENERAL BILL/CS BY NATURAL RESOURCES AND CONSERVATION, Vogt (SIMILAR H 1097) SALTWATER PRODUCTS; PROVIDES FOR LICENSING BY NATURAL RESOURCES DEPT.; SETS FEES & PROVIDES FOR USE OF SAME; PROVIDES FOR PRESERVATION OF SALTWATER PRODUCTS TAKEN; PROVIDES FOR MARINE FISHERIES DATA INFO. SYSTEM; PROVIDES FOR DEPOSIT & APPROPRIATION OF LICENSE FEES, ETC. AMENDS 370.0b, 327.28. EFFECTIVE DATE: 07/01/82.

01/27/82 SENATE FILED
02/02/82 SENATE INTRODUCED, REFERRED TO JUDICIARY-CRIMINAL-SA 00097
02/17/82 SENATE EXTENSION OF TIME GRANTED COMMITTEE JUDICIARY-CRIMINAL
03/18/82 SENATE EXTENSION OF TIME GRANTED COMMITTEE JUDICIARY-CRIMINAL
03/23/82 SENATE WITHDRAWN FROM COMMITTEE ON RULES AND CALENDAR -SJ 00097
03/25/82 SENATE DIED IN COMMITTEE ON RULES AND CALENDAR

S 0764 GENERAL BILL BY THOMAS: (SIMILAR M 1129) GAME PERMITS! REDEFINES, FOR PURPOSE OF LICENSE EXEMPTIONS, "TOTALY & PERMANENTLY DISABED PERSONS" PRODIDES SUBAGENTS MAY SELL PERMITS & LICENSES; CHANGES MONTHLY DEADLINE FOR REMITTANCE OF LICENSE & OTHER FEES TO GAME & FRESH WATER FISH COMMISSION. AMENDS CH. 372. EFFECTIVE DATE: 06/01/82.

01/27/82 SENATE FILED
02/02/82 SENATE INTRODUCED, REFERRED TO JUDICIARY-CRIMINAL-SA 00097
02/17/82 SENATE EXTENSION OF TIME GRANTED COMMITTEE NATURAL RESOURCES AND CONSERVATION
02/23/82 SENATE ON COMMITTEE AGENDA—NATURAL RESOURCES AND CONSERVATION
02/25/82 SENATE EXTENSION OF TIME GRANTED COMMITTEE NATURAL RESOURCES AND CONSERVATION
03/12/82 SENATE DIED IN COMMITTEE ON RULES AND CALENDAR

S 0765 CONCURRENT RESOLUTION BY STEINBERG: (SIMILAR M 0334) STATE CONSTITUTION; DELETES CERTAIN OBSOLETE LANGUAGE IN ART. V, STATE CONSTITUTION. DELETES S. 20, ART. V.

01/27/82 SENATE FILED
02/02/82 SENATE INTRODUCED, REFERRED TO JUDICIARY-CRIMINAL-SA 00097
02/04/82 SENATE ON COMMITTEE AGENDA—JUDICIARY-CRIMINAL 2/08/82 2 PM
02/08/82 SENATE COMM. REPORT; FAVORABLE BY JUDICIARY-CRIMINAL-SA 00135
02/09/82 SENATE NOW IN RULES AND CALENDAR -SJ 00097
02/22/82 SENATE EXTENSION OF TIME GRANTED COMMITTEE RULES AND CALENDAR
03/02/82 SENATE WITHDRAWN FROM COMMITTEE ON RULES AND CALENDAR -SJ 00097
03/05/82 SENATE DIED IN COMMITTEE ON RULES AND CALENDAR

S 0766 GENERAL BILL BY VOGT: (SIMILAR ENG/H 0181) INSURANCE; CREATS "AMUSEMENT RIDES & ATTRACTION SAFETY INSURANCE ACT"; PROVIDES DEFINITIONS; REQUIRES INSURANCE OR BONUS WITH RESPECT TO OWNERS OR OPERATORS OF AMUSEMENT RIDES & ATTRACTIONS; PROVIDES EXEMPTIONS & PENALTIES. EFFECTIVE DATE: 07/01/82.

01/27/82 SENATE FILED
02/02/82 SENATE INTRODUCED, REFERRED TO COMMITTEE -SJ 00098
02/15/82 SENATE EXTENSION OF TIME GRANTED COMMITTEE COMMERC
03/08/82 SENATE EXTENSION OF TIME GRANTED COMMITTEE COMMERC
03/18/82 SENATE WITHDRAWN FROM COMMITTEE: REFERRED TO RULES AND CALENDAR -SJ 00097
03/25/82 SENATE DIED IN COMMITTEE ON RULES AND CALENDAR

S 0767 GENERAL BILL/CS BY FINANCE, TAXATION AND CLAIMS, Vogt, Dunn and Others: (SIMILAR CS/H 0212; ENG/H 0260, M 0394, N 1061, S 0229, S 0275, S 0592) COMMUNITY & ECONOMIC REVITALIZATION; CREATES FLORIDA ENTERPRISE ZONE ACT OF 1982; PROVIDES LEGISLATIVE FINDINGS, POLICY & PURPOSE, DEFINITIONS, DESIGNATION OF ENTERPRISE ZONES BY LOCAL GOVERNING BODIES, ETC. CREATES CH. 162; AMENDS CHS. 220, 159, 196, 288. EFFECTIVE DATE: 07/01/82.

01/27/82 SENATE FILED
02/02/82 SENATE INTRODUCED, REFERRED TO COMMITTEE -SJ 00098
02/15/82 SENATE EXTENSION OF TIME GRANTED COMMITTEE COMMERC
03/08/82 SENATE EXTENSION OF TIME GRANTED COMMITTEE COMMERC
03/18/82 SENATE WITHDRAWN FROM COMMITTEE: REFERRED TO RULES AND CALENDAR -SJ 00097
03/25/82 SENATE DIED IN COMMITTEE ON RULES AND CALENDAR

S 0768 GENERAL BILL BY LANGLEY: (IDENTICAL M 0081) SCHOOLS; PROVIDES THAT NO STUDENT SHALL RECEIVE A FREE OR REDUCED-PRICE SCHOOL LUNCH UNLESS THEIR PARENT OR LEGAL GUARDIAN SUBMITS A Finished APPLICATION FOR A LUNCH BENEFIT PROGRAM. EFFECTIVE DATE: 07/01/82.
H 0807 GENERAL BILL BY WARD, BOLES, HAGLER, JOHNSON, R. L., PATTERSON, ROBINSON, 15 MILLER (H 0354)
INDUSTRIAL DEVELOPMENT FINANCING: INCLUDES COMMUNITY REDEVELOPMENT AGENCIES IN DEFINITION OF "LOCAL AGENCY" FOR PURPOSES OF INDUSTRIAL DEVELOPMENT FINANCING ACT. AMENDS 159.27. EFFECTIVE DATE: 01/01/82.

H 0808 GENERAL BILL BY BANKHEAD (COMPARE H 0371, CS/H 0661, ENG'S 0419)
REAL ESTATE; REQUIRES REAL ESTATE BOARD TO SUBSTITUTE CERTAIN COURSES FOR REQUIREMENTS OF CONTINUING EDUCATION REQUIREMENTS FOR RENEWAL OF BROKER & SALESMAN LICENSES; REQUIRES SUCH SUBSTITUTION RE CONTINUING EDUCATION REQUIREMENTS FOR REACTIVATION OF INACTIVE LICENSES, ETC. AMENDS 475.182, 475.183. EFFECTIVE DATE: 07/01/82.

H 0809 GENERAL BILL BY WESSMITH (IDENTICAL S 0773)
ALCOHOLISM; AMENDS PROVISIONS RE DUTY OF PEACE OFFICER TO TAKE PERSONS TO A HOSPITAL OR OTHER TREATMENT RESOURCE IF HE IS INTOXICATED IN A PUBLIC PLACE & APPEARS TO BE INCAPACITATED. AMENDS 396.072.

H 0810 GENERAL BILL BY MCPHERSON, S. AND OTHERS
ELECTIONS: REGULATES PER/BUS REGISTERING TO VOTE PRESENT PROOF OF UNITED STATES CITIZENSHIP SPECIFIES TYPES OF PROOF OF SAME. AMENDS 97.041. EFFECTIVE DATE: 07/01/82.

H 0811 GENERAL BILL BY KUTUMA, MIZUIR1 AND OTHERS (IDENTICAL S 0195)
LOCAL GOVERNMENTS: CREATES COMMUNITY REINVESTMENT ACT ESTABLISHES COMMUNITY REINVESTMENT FUND; PROVIDES FOR ELIGIBILITY OF COUNTIES & MUNICIPALITIES FOR LOANS, GRANTS & ASSISTANCE FOR REDEVELOPMENT OF COMMERCIAL AREAS; GRANTS RULEMAKING AUTHORITY TO VETERAN & MUNICIPAL AFFAIRS DEPT., ETC. APPROPRIATION: $100,000,000. EFFECTIVE DATE UPON BECOMING LAW.

H 0812 LOCAL BILL BY HIEBER AND OTHERS
PINELLAS CO-/BINGO LICENSING: ADOPTS THE PINELLAS COUNTY BINGO LICENSING ACT OF 1981. EFFECTIVE DATE: 07/01/82.

H 0813 LOCAL BILL BY COWLES, ROBINSON, HADDON, CHRISTENSEN, ROBINSON, HAGLER, Bureau, BAHMANS, FOSS (IDENTICAL S 00554)
LOCAL GOVERNMENT: AMENDS COMMUNITY REINVESTMENT FUND; PROVIDES FOR ELIGIBILITY OF COUNTIES, MUNICIPALITIES, LOCAL AGENCIES OR ANY OTHER ENTITY AUTHORIZED TO REDEVELOP UNINCORPORATED AREA FOR LOANS, GRANTS, AND ASSISTANCE FROM COMMUNITY REINVESTMENT FUND. EFFECTIVE DATE: UPON BECOMING LAW.

H 0814 LOCAL BILL BY MCPHERSON, T. AND OTHERS
CORAL SPRINGS/BROWARD CO.: PROVIDES FOR DEANNEALMENT OF SPECIFIED PARCELS OF PROPERTY IN UNINCORPORATED BROWARD COUNTY & ANNEXATION BY CITY OF CORAL SPRINGS OF SAME SAID PARCEL. EFFECTIVE DATE: 04/09/82. CONTINUED ON NEXT PAGE.
CS/HB 387

RELATING TO: Enterprise Zones

I. SUMMARY:

A. Present Situation:

The 1980 Legislature enacted seven pieces of legislation designed to encourage and assist the revitalization of "slum and blighted areas" with the use of private sector capital. The following incentives are included in this legislation: the economic revitalization jobs creation incentive credit, the economic revitalization tax incentive credit, the community contributions tax credit, the economic revitalization job creation credit, the economic revitalization job creation credit, and the economic revitalization job creation credit. The process of the act to the extent that such assistance is consistent with their current powers and duties. Section 162.005 requires the Departments of Commerce, Labor and Employment Security, Revenue, and Community Affairs to assist in the implementation of the act to the extent that such assistance is consistent with their current powers and duties. Section 162.011 contains a grandfather clause that provides for the designation and approved "slum and blighted areas" to be designated and approved "enterprise zones." Designated "slum and blighted areas" are deemed to be designated "enterprise zones" which are applying for approval under section 162.001, the definition of "slum and blighted areas" into one definition. The definition of "slum and blighted areas" into one definition. Section 2. Provides a "stacking" provision for corporate income or franchise tax credits. The provision requires that credits which must be used in the year in which they are earned be first applied to offset tax liability before the short term credits have been utilized. Changes references to "slum or blighted areas" to "enterprise zones." Section 3. Modifies the definition of "business" to also include a "business firm." Changes references to "slum or blighted areas" to "enterprise zones." Section 4. Amends the sunset provision of the economic revitalization jobs creation credit to hire a replacement new business employee for the unused balance of the 12 month credit if the original new business employee becomes ineligible for the credit. Permits a business located in an enterprise zone to hire a replacement new business employee under certain circumstances. Provides a five year carry-forward to the economic revitalization jobs creation credit. Transfers approval of designated areas for the credit from s. 220.181 to s. 162.006. Changes references to "slum and blighted areas" to "enterprise zones." Section 5. Corrects the sunset provision of the economic revitalization jobs creation credit. Transfers approval of designated areas for the credit from s. 220.181 to s. 162.006. Changes references to "slum and blighted areas" to "enterprise zones." Section 6. Provides a five year carry-forward for the corporate income tax credit. Changes references to reflect the amendment of applicable definitions section of chapter 220. Conforms the definitions section of chapter 220. Conforms the definition of "slum and blighted areas" to "enterprise zones." Section 7. Changes references to "slum or blighted areas" to "enterprise zones" in the Florida Industrial Development Financing Act. Section 8. Changes references to "slum or blighted areas" to "enterprise zones" in the Florida Industrial Development Financing Act. Requires that an enterprise zone be approved by the Department of Veteran and Community Affairs before industrial revenue bonds are issued for commercial projects in the enterprise zone.
Section 9. Changes references to "slum or blighted areas" to "enterprise zones" for the local option economic development tax abatement legislation. Corrects the improper placement of a paragraph notation made when the enabling legislation was adopted.

Section 10. Defines a "service area" and a "target area" for the Community Development Corporation Support and Assistance Program. "Service area" is defined to be the area in which a community development corporation (CDC) operates. "Target area" is defined as the area in which a loan to a CDC is to be used. These same replace confusing references to the terms "target area", "service area", "area", and "geographic area" which are used interchangeably.

Section 11. Incorporates use of the definition of a "service area." Changes references from slum and blighted areas to "enterprise zones."

Section 12. Incorporates the use of the definitions of "target areas" and "service area."

Section 13. Increases the payback period on the community development deferred loan program to community development organizations from five to fifteen years.

Section 14. Effective date: July 1, 1982. Provides that amendments to the Florida Industrial Financing Act contained in this bill do not apply to any bonds for which a resolution is issued prior to the effective date.

II. FISCAL IMPACT:

A. State Fiscal Impact: The Department of Revenue reports that the effect of this bill on state revenue is marginal. In addition, the Department reports this bill will improve administration of the incentives Florida offers for revitalization of distressed areas.

B. Local Fiscal Impact: This bill imposes no additional cost to local government.

C. Private Sector Impact: This bill would serve to make the cost of investment in distressed areas in Florida lower, thus encouraging such investment.

III. COMMENTS:

This bill is very similar to a combination of HB 1201, HB 1202, and HB 1203 from the 1981 session. All three bills passed the House of Representatives.

The following Florida cities and counties have designated "slum and blighted areas" which have been approved by the Department of Veteran and Community Affairs for the tax credits in ss. 220.181 and 220.182: Bradenton, Broward County, Clearwater, Dade County, Deerfield Beach, Fort Lauderdale, Fort Walton Beach, Hillsborough County, Hollywood, Jacksonville, Key West, Lake City, Lake Wales, Melbourne, Palm Beach, Pinellas County, Pensacola, Pompano Beach, St. Petersburg, and Tampa.

Seven states, including Florida, have enacted legislation closely akin to the enterprise zone concept that is embodied in the 1980 legislation that was passed to encourage revitalization of distressed areas. The states are: Connecticut, Florida, Indiana, Louisiana, Maryland, Ohio, and Oregon.

Analysis prepared by: Thomas R. McSwain
Staff Director: Craig A. Meyer
I. SUMMARY:

A. Present Situation:

The 1980 Legislature created several corporate income tax credit incentives, a property tax exemption, an industrial revenue bond provision, and a grant and loan program to encourage revitalization of "slum or blighted areas." Below is a brief description of these acts:

1. Economic Revitalization Jobs Creation Incentive Credit (see s. 220.181, F.S.)

Provides businesses a tax credit against the state corporate income tax in an amount equal to 25 percent of the first year's wages paid to each new employee who is a resident of a state-approved slum or blighted area.

2. Economic Revitalization Tax Incentive Credit (see s. 220.182, F.S.)

Provides businesses which locate or expand in state-approved slum or blighted areas, and hire a majority of their new employees from among the residents of these areas, a 10-year tax credit against the state corporate income tax in an amount equal to the ad valorem school taxes paid annually as a result of the location or expansion.

3. Community Contribution Tax Credit (see s. 220.183, F.S.)

Grants a tax credit against the state corporate income tax in an amount equal to 50 percent of the value of contributions (cash, real property, goods) to public redevelopment groups for community revitalization projects approved by the state.

4. Community Development Corporation (CDC) Support and Assistance Program (see ss. 288.601-609, F.S.)

A grant and loan program to assist CDCs in revitalizing declining communities by restoring their commercial and industrial bases and reversing the deterioration of their residential neighborhoods and public infrastructure.

5. Economic Development Ad Valorem Tax Exemption (see ss. 196.012(13) and 196.1995, F.S.)

Authorizes county commissioners, after voter approval, to grant property tax exemptions for up to 10 years to businesses which locate or expand in locally designated slum or blighted areas.

6. Industrial Development Financing (see ch. 159, part II, F.S.)

Authorizes issuance of industrial development revenue bonds to finance commercial projects in locally designated slum or blighted areas.
SENATE STAFF ANALYSIS AND ECONOMIC IMPACT STATEMENT

Analyst: Richardson
Staff Director: Burnside
Subject: Community and Economic Revitalization

Bill No. And Sponsor: SB 767 by Senator Vogt

B. Effect of Proposed Changes:

This bill creates a new chapter called the "Florida Enterprise Zone Act." Under this act local governments are authorized to designate "enterprise zones," which use the same definition as "slum or blighted areas" in s. 163.340(7) and (8)(a), F.S. These zones, once approved by the Department of Veteran and Community Affairs (DVCA), are eligible for several state incentives: namely, the three revitalization corporate income tax credit programs and the CDC assistance program that are presently available in locally designated and DVCA-approved "slum or blighted areas." The process and criteria used for DVCA approval are the same as those currently used to determine if a locally designated "slum or blighted area" is appropriate for the tax credits. In the same manner, the economic development ad valorem tax exemption and the industrial development revenue bond financing for commercial projects which are currently authorized in locally designated "slum or blighted areas" are available for use in "enterprise zones" as local incentives. Local tax increment financing (ch. 163, part III, F.S.) may also be used in those zones.

All statutory references to "slum or blighted area," except for tax increment financing in ch. 163, part III, F.S., are changed to "enterprise zone."

In the event enterprise zone legislation is enacted by the federal government in the future, DVCA is authorized to prepare and submit all information and forms necessary to permit enterprise zones approved by DVCA pursuant to newly created s. 162.006, F.S., to be considered as eligible zones under the federal program.

The Departments of Commerce, Labor and Employment Security, Revenue, and Veteran and Community Affairs are required to assist in the implementation of this new chapter.

"Slum or blighted areas" already designated at the local level and approved, or awaiting approval, by DVCA are grandfathered under this bill.

This newly created chapter is repealed on December 31, 1986. The appropriate substantive committees of the House and Senate are responsible for reviewing and evaluating this chapter along with the state and local incentives listed in s. 162.007, F.S. (The revitalization tax credit programs are also scheduled for repeal in 1986.) A report of the recommendations of the committees and a proposed bill must be submitted to the Speaker and President for distribution to legislators prior to the 1986 Regular Session.

The bill also makes the following changes to the revitalization tax credit programs and CDC assistance program:

1. Provides a clarification as to the order in which a series of corporate income tax credits are to be applied;

2. Modifies the definition of a "project" for the community contribution tax credit (s. 220.183, F.S.) to mean either the construction of housing or other facilities or the improvement of entrepreneurial and job opportunities. Presently a project must achieve both goals;
SENATE STAFF ANALYSIS AND ECONOMIC IMPACT STATEMENT

Analyst: Richardson
Staff Director: Burnside
Subject: Community and Economic Revitalization

Bill No. and Sponsor: SB 767 by Senator Vogt

3. Eliminates the requirement that an employee be continuously employed for at least 6 months before that employee’s wages are eligible for the jobs creation tax credit (s. 220.181, F.S.). Instead, if an employee becomes ineligible (i.e., is no longer employed or moves out of the slum or blighted area) for the credit before being employed 12 months, the employer is allowed to hire a replacement whose wages shall be eligible for the credit for the unused portion of the original 12 months;

4. Provides a 5-year carry forward of unused tax credits for the jobs creation tax credit (s. 220.181, F.S.) and the community contribution tax credit (s. 220.183, F.S.);

5. Clarifies that the repeal of the corporate income tax credit programs in 1986 does not affect the use or carry forward of credits earned before the repeal date;

6. Clarifies the confusing references to a CDC’s service and target areas in the CDC assistance program (ss. 288.601-609, F.S.); and

7. Extends the repayment period on CDC loans from 5 to 15 years.

II. ECONOMIC IMPACT AND FISCAL NOTE:

A. Public:

According to the Department of Veteran and Community Affairs, a 5-year carry forward provision should encourage relatively new businesses, which might not have an income tax liability in their first few years of operation, to participate in the jobs creation tax credit in anticipation of taxable profits later on. A carry forward provision might also encourage businesses such as savings and loans, which have so far been the primary contributors to the community contribution tax credit, to participate more extensively by providing them more flexibility in the timing of the use of their credits.

According to DVCA, loans made under the CDC assistance program have gone almost exclusively to CDCs wishing to expand or financially assist existing ventures because it is not financially feasible to make sizable short-term loans for the establishment of new business ventures. A 15-year repayment period would increase the feasibility of such loans by improving the cash-flow position of these ventures during their formative years.

Any costs to state government are assumed to be passed on ultimately to its taxpayers.

B. Government:

To the extent the 5-year carry forward provisions encourage new participation in the tax credit programs, the state will experience an indeterminable reduction in state corporate income tax revenues. (There is a $3 million annual limit on tax credits granted under the Community Contributions Tax Credit.)

The Legislature will incur an indeterminable cost related to the required review of ch. 162, F.S., and the incentive programs listed in s. 162.007, F.S., before repeal in 1986.
III. COMMENTS:

No information is yet available on the extent of use of the jobs creation tax credit. As of November 30, 1981, 40 contributions totaling $117,017 had been made to 6 of 32 projects approved by DVCA under the Community Contribution Tax Credit program. This accounts for tax credits totaling $58,508.

Thusfar, $2.7 million in administrative grants and $695,000 in loans have been made under the CDC assistance program. At this time seven more loan applications requesting $3.57 million have been determined to be economically feasible and are now being competitively ranked.

A companion bill, CS/HB 387, was passed by the Legislature and ordered enrolled by the House on March 11, 1982.

Senate Bill 592, which contains the 5-year carry forward provisions, a similar deletion of the 6-month employment requirement for the jobs creation tax credit, and the 15-year repayment period for CDC loans, was reported favorably by the Senate ECCA Committee on February 9, 1982.

Many provisions in this bill were contained in HB 1201, HB 1202, and HB 1203, all of which were reported favorably by the Senate ECCA Committee in 1981.

The term "Sunset review" is used to describe the legislative review and evaluation required before ch. 162, F.S., is repealed in 1986. Since the review is not actually made pursuant to the procedures and criteria used in the "Regulatory Sunset Act" (s. 11.61, F.S.), this reference to "Sunset review" should probably be changed to "Legislative review" to avoid confusion.

IV. AMENDMENTS:

$1 by ECCA: Changes the term "Sunset review" to "Legislative review."

$2 by ECCA: Deletes the requirement that a proposed bill be submitted to the House Speaker and Senate President by the legislative committees following their review of chapter 162, F.S., prior to its repeal in 1986.
I. SUMMARY:

A. Present Situation:

The 1980 Legislature created several corporate income tax credit incentives, a property tax exemption, an industrial revenue bond provision, and a grant and loan program to encourage revitalization of "slum or blighted areas." Below is a brief description of these acts:

1. Economic Revitalization Jobs Creation Incentive Credit (see s. 220.181, F.S.)

Provides businesses a tax credit against the state corporate income tax in an amount equal to 25 percent of the first year's wages paid to each new employee who is a resident of a state-approved slum or blighted area.

2. Economic Revitalization Tax Incentive Credit (see s. 220.182, F.S.)

Provides businesses which locate or expand in state-approved slum or blighted areas, and hire a majority of their new employees from among the residents of these areas, a 10-year tax credit against the state corporate income tax in an amount equal to the ad valorem school taxes paid annually as a result of the location or expansion.

3. Community Contribution Tax Credit (see s. 220.183, F.S.)

Grants a tax credit against the state corporate income tax in an amount equal to 50 percent of the value of contributions (cash, real property, goods) to public redevelopment groups for community revitalization projects approved by the state.

4. Community Development Corporation (CDC) Support and Assistance Program (see ss. 289.601-.609, F.S.)

A grant and loan program to assist CDCs in revitalizing declining communities by restoring their commercial and industrial bases and reversing the deterioration of their residential neighborhoods and public infrastructure.

5. Economic Development Ad Valorem Tax (see ss. 196.012(13) and 196.1995, F.S.)

Authorizes county commissioners, after voter approval, to grant property tax exemptions for up to 10 years to businesses which locate or expand in locally designated slum or blighted areas.

6. Industrial Development Financing (see ch. 159, part II, F.S.)

Authorizes issuance of industrial development revenue bonds to finance commercial projects in locally designated slum or blighted areas.
B. Effect of Proposed Changes:

This bill creates a new chapter called the "Florida Enterprise Zone Act." Under this act local governments are authorized to designate "enterprise zones," which use the same definition as "slum or blighted areas" in s. 163.340(7) and (8)(a), F.S. These zones, once approved by the Department of Veteran and Community Affairs (DVCA), are eligible for several state incentives: namely, the three revitalization corporate income tax credit programs and the CDC assistance program that are presently available in locally designated and DVCA-approved "slum or blighted areas." The process and criteria used for DVCA approval are the same as those currently used to determine if a locally designated "slum or blighted area" is appropriate for the tax credits. In the same manner, the economic development ad valorem tax exemption and the industrial development revenue bond financing for commercial projects which are currently authorized in locally designated "slum or blighted areas" are available for use in "enterprise zones" as local incentives. Local tax increment financing (ch. 163, part III, F.S.) may also be used in those zones.

All statutory references to "slum or blighted area," except for tax increment financing in ch. 163, part III, F.S., are changed to "enterprise zone."

In the event enterprise zone legislation is enacted by the federal government in the future, DVCA is authorized to prepare and submit all information and forms necessary to permit enterprise zones approved by DVCA pursuant to newly created s. 162.006, F.S., to be considered as eligible zones under the federal program.

The Departments of Commerce, Labor and Employment Security, Revenue, and Veteran and Community Affairs are required to assist in the implementation of this new chapter.

"Slum or blighted areas" already designated at the local level and approved, or awaiting approval, by DVCA are grandfathered under this bill.

This newly created chapter is repealed on December 31, 1986. The appropriate substantive committees of the House and Senate are responsible for reviewing and evaluating this chapter along with the state and local incentives listed in s. 162.007; F.S. (The revitalization tax credit programs are also scheduled for repeal in 1986.) A report of the recommendations of the committees must be submitted to the Speaker and President for distribution to legislators prior to the 1986 Regular Session.

The bill also makes the following changes to the revitalization tax credit programs and CDC assistance program:

1. Provides a clarification as to the order in which a series of corporate income tax credits are to be applied;

2. Modifies the definition of a "project" for the community contribution tax credit (s. 220.183, F.S.) to mean either the construction of housing or other facilities or the improvement of entrepreneurial and job opportunities. Presently a project must achieve both goals;
3. Eliminates the requirement that an employee be continuously employed for at least 6 months before that employee's wages are eligible for the jobs creation tax credit (s. 220.181, F.S.). Instead, if an employee becomes ineligible (i.e., is no longer employed or moves out of the slum or blighted area) for the credit before being employed 12 months, the employer is allowed to hire a replacement whose wages shall be eligible for the credit for the unused portion of the original 12 months;

4. Provides that if, after the 12-month credit has been used, a position is vacated and the former employee does not qualify for unemployment compensation, a business firm which is located in an enterprise zone may hire another eligible employee and receive up to an additional 12 months credit. The total credit, however, cannot be for a combined period in excess of 24 months;

5. Provides a 5-year carry forward of unused tax credits for the jobs creation tax credit (s. 220.181, F.S.) and the community contribution tax credit (s. 220.183, F.S.);

6. Clarifies that the repeal of the corporate income tax credit programs in 1986 does not affect the use or carry forward of credits earned before the repeal date;

7. Clarifies the confusing references to a CDC's service and target areas in the CDC assistance program (ss. 288.601-.609, F.S.); and

8. Extends the repayment period on CDC loans from 5 to 15 years.

II. ECONOMIC IMPACT AND FISCAL NOTE:

A. Public:

According to the Department of Veteran and Community Affairs, a 5-year carry forward provision should encourage relatively new businesses, which might not have an income tax liability in their first few years of operation, to participate in the jobs creation tax credit in anticipation of taxable profits later on. A carry forward provision might also encourage businesses such as savings and loans, which have so far been the primary contributors to the community contribution tax credit, to participate more extensively by providing them more flexibility in the timing of the use of their credits.

According to DWCA, loans made under the CDC assistance program have gone almost exclusively to CDC's wishing to expand or financially assist existing ventures because it is not financially feasible to make sizable short-term loans for the establishment of new business ventures. A 15-year repayment period would increase the feasibility of such loans by improving the cash-flow position of these ventures during their formative years.

Any costs to state government are assumed to be passed on ultimately to its taxpayers.

B. Government:

To the extent the 5-year carry forward provisions encourage new participation in the tax credit programs, the state will experience an indeterminable reduction in state corporate income tax revenues. (There is a $3 million annual limit on tax credits granted under the Community Contributions Tax Credit.)
SENATE STAFF ANALYSIS AND ECONOMIC IMPACT STATEMENT

Analyst: Beggs
Staff Director: Beggs
Subject: Community and Economic Revitalization

Bill No. And Sponsor: CS/SB's 767 & 592 by Finance, Taxation and Claims, Senator Vogt and Senator Duhn

The Legislature will incur an indeterminable cost related to the required review of ch. 162, F.S., and the incentive programs listed in s. 162.007, F.S., before repeal in 1986.

III. COMMENTS:

No information is yet available on the extent of use of the jobs creation tax credit. As of November 30, 1981, 40 contributions totaling $117,017 had been made to 6 of 32 projects approved by DVCA under the Community Contribution Tax Credit program. This accounts for tax credits totaling $58,508.

Thus far, $2.7 million in administrative grants and $695,000 in loans have been made under the CJC assistance program. At this time seven more loan applications requesting $3.57 million have been determined to be economically feasible and are now being competitively ranked.

This act would take effect on July 1, 1982.
The committee substitute contains a number of technical changes to conform it to its House companion, HB 387. The one substantive change concerns the jobs creation tax credit contained in s. 220.181, Florida Statutes. If, after the 12-month credit has been used, a position is vacated and the former employee does not qualify for unemployment compensation, a business firm which is located in an enterprise zone may hire another eligible employee and receive up to an additional 12 months credit. The total credit, however, cannot be for a combined period in excess of 24 months.
cense fees when a license is issued for less than 1 year; amend­

s. 400.111(1), Florida Statutes, authorizing the regulating agency to issue nursing home licenses for periods of less than 1 year; modifying time frames for submitting an application for a nursing home license under certain circumstances; pro­

viding a limit on the aggregate amount which a licensee may be fined for late renewal; exempting certain licensees from late fees; amending s. 400.162(5), Florida Statutes, requiring nurs­

ing homes holding residents' personal funds to file surety bonds with the Department of Health and Rehabilitative Services; amending s. 400.427(2), Florida Statutes, modifying bonding requirements for adult congregate living facilities; providing that current bonded nursing home and ACLF licensees need not transfer bonds; amending s. 400.402(8), (11), Florida Statu­

tes, redefining the term "personal services"; redefining the term "supervision of self-administered medication"; amend­

s. 400.411, Florida Statutes; requiring notification of the Department of Health and Rehabilitative Services in certain circumstances; requiring specific information included in a license application for an adult congregate living facility; amending s. 400.418(1)(e), Florida Statutes; providing for the use of trust fund moneys; amending s. 400.417(1), Florida Statutes, providing that certain applicants for renewal licenses to operate adult congregate living facilities shall not be required to provide proof of financial ability; providing exceptions; amending s. 400.434, Florida Statutes, prohibiting random sam­

ple auditing; providing for review and repeal in accordance with the Regulatory Sunset Act; providing an effective date.

The Honorable Ralph H. Haben, Jr.

Speaker, House of Representatives

Sir:

In accordance with the vote of the House, the following report is submitted as the Special and Continuing Order Calendar beginning Monday, March 5, 1982:

I. Consideration of HB 585—Banking

II. Consideration of the unfinished portion of Friday's Special and Continuing Order Calendar

III. Consideration of the following bills or their companion measures:

CS/HB 951—Child Support Enforcement

HB 624—Marriage Licenses

HB 583—Bedding Inspection Law

HB 585—Adult-Congregate Living Facilities

HB 1090—Long-term Care Facilities

HB 951—Medical Assistance

CS/HB 585—Miami/World Travel Congress

CS/HB 253—Ad Valorem Tax Exemptions

HB 546—Health & Rehabilitative Services

HB 580—Public Officers & Employees

HB 1118—Florida Statutes

HB 867—Safe Drinking Water Act

HB 1113—Property Assessment Administration

HB 476—Miscellaneous Commissions

CS/HB 209—Adult-Congregate Living Facilities

CS/HB 387—Community & Economic Revitalization

HB 819—Student Financial Aid Trust Fund

HB 529—Florida National Guard

CS/HB 367—Traffic Accidents

CS/CS/HB 54—School System Personnel

CS/HB 275—Law Enforcement Officers

CS/HB 681—Dentistry

HB 1077—Communications Systems & Services

CS/CS/HR 189—Jurors

HB 1025—Indian Affairs

HB 1138—Mentally Ill Inmates in State Correctional System

HB 1141—Mentally Retarded Defendants and Inmates

Respectfully submitted,

Samuel P. Bell, III, Chairman

On motions by Rep. Bell, the rules were waived and HB 580 was added to the Special Order Calendar immediately after SB 279; and CS/HB 387 was transferred to the beginning of the Special Order Calendar from its location on page 4. On further motion by Rep. Bell, the above report, as amended, was adopted.

Consideration of Bills and Joint Resolutions on Third Reading

Consideration of HB 114 was temporarily deferred.

Consideration of the Special and Continuing Order

By the Committee on Finance & Taxation and Representatives Kutun, Steele, and Meek—

CS/HB 387—A bill to be entitled An act relating to com­

munity and economic revitalization; creating chapter 162, Florida Statutes; creating the Florida Enterprise Zone Act of 1982; providing legislative findings; providing policy and purpose; providing definitions; providing for designation of enterprise zones by local governing bodies; providing for application and approval of enterprise zones by the Department of Veteran and Community Affairs; providing a listing of state and local programs and incentives available in enterprise zones; providing duties of department with respect to federal enterprise zone programs; providing for the assistance of specified departments in implementation of the chapter and programs; providing status of designated slum or blighted areas under the chapter; pro­

viding for review and repeal; amending s. 220.02(7) and (8)(a), Florida Statutes, and adding subsection (9) thereto; amending s. 220.181(1)(a) and (b), (2), (3), (6), and (7), Florida Statutes, and adding paragraph (1)(d) thereto; amending s. 220.182(1)(b), (9), (10), (11), (12), and (13), Florida Statutes; renumbering and amending s. 220.183(1)(c), (2), (6)(a), (b) and (d) and (8), Florida Statutes, and adding paragraph (3)(e) thereto and repealing subsection (4) thereof; repealing ss. 159.26, 159.27(5) and (19), and 196.012(14), Florida Statutes; adding subsections (6) and (7) to s. 228.604, Florida Statutes; amending s. 228.606(1)(a), (b) and (d) and (3), Florida Statutes; and adding paragraph (2)(e) thereof and amending ss. 228.607(2)(a) and (5)(a), and 228.608(1)(b), (5)(a), and (6), Florida Statutes; providing that the economic revitalization jobs creation incentive credit, the economic revitalization tax incentive credit, the community contribution tax credit, the Florida Industrial Development Financing Act, and the economic development ad valorem tax exemption apply with respect to enterprise zones rather than slum or blighted areas; revising requirements with respect to employees of businesses to which the economic revitalization tax incentive credit applies and revising the definition of "new business"; specifying the effect of the expiration of provisions granting said credit; revising requirements with respect to employees and providing for replacement employees under the economic revitalization jobs creation incentive credit; authorising carrryover of unused economic revitalization jobs creation incentive credit; providing that the economic revitalization jobs creation incentive credit applies and revising the definition of "credit" for purposes of such credit; defning "service area" and "target area" under the Community Development Corporation Support and Assistance Program and providing application with respect to membership, proposed requirements and evaluation, and authorized loan use; providing that a target area may be an enterprise zone; providing that loans under said program be repaid within 15 years; providing for a waiver of application of credits against the corporate income or franchise tax; providing an effective date.

—was read the first time by title. On motion by Rep. Kutun, the rules were waived and the bill was read the second time by title.

Representatives Kutun, Steele, Meek, and Moore offered the following amendment:

Amendment 1—On page 3, line 22, strike everything after the enacting clause and insert: Section 1. Chapter 162. Florida Statutes, consisting of sections 162.001, 162.002, 162.003, 162.004, 162.005, 162.006, 162.007, 162.008, 162.009, 162.011, and 162.012. Florida Statutes, is hereby amended to read:
159.27 Definitions.—The following words and terms, unless the context clearly indicates a different meaning, shall have the following meanings:

(5) “Project” means any capital project comprising an industrial or manufacturing plant, a research and development park, an agricultural processing or storage facility, a warehousing or distribution facility, a housing or distribution facility, a tourism facility, a convention or trade show facility, an urban parking facility, a trade center, a health care facility, an airport or port facility, a commercial project in an enterprise zone designated as an enterprise zone a designated urban area or blighted area, a pollution-control facility, or a hazardous or solid waste facility, including one or more buildings and other structures, whether or not on the same site or sites; any rehabilitation, improvement, renovation, or enlargement of, or any addition to, any buildings or structures for use as a factory, a mill, a processing plant, an assembly plant, a fabricating plant, an industrial distribution center, a repair, overhaul, or service facility, a test facility, an agricultural processing or storage facility, a warehousing or distribution facility, a headquarters facility, a tourism facility, a convention or trade show facility, an urban parking facility, a trade center, a health care facility, an airport or port facility, a commercial project in an enterprise zone designated as an enterprise zone a designated urban area or blighted area, a pollution-control facility, or a hazardous or solid waste facility, and other facilities including research and development facilities, for manufacturing, processing, assembling, repairing, overhauling, servicing, testing, or handling of any products or commodities embraced in any industrial or manufacturing plant, in connection with the purposes of a research and development park, or other facilities for or used in connection with an agricultural processing or storage facility, a warehousing or distribution facility, a headquarters facility, a tourism facility, a convention or trade show facility, an urban parking facility, a trade center, a health care facility, an airport or port facility, or a commercial project in an enterprise zone designated as an enterprise zone a designated urban area or blighted area or for controlling air or water pollution or for the disposal, processing, conversion, or reclamation of hazardous or solid waste; and including also the sites thereof and other rights in land therefor whether improved or unimproved, machinery, equipment, site preparation and landscaping, and all appurtenances and facilities incidental thereto, such as warehouses, utilities, access roads, railroad sidings, truck docking and similar facilities, parking facilities, office or storage or training facilities, public lodging and restaurant facilities, dockage, wharfage, solar energy facilities, and other improvements necessary or convenient for any manufacturing or industrial plant, research and development park, agricultural processing or storage facility, warehousing or distribution facility, tourism facility, convention or trade show facility, urban parking facility, trade center, a health care facility, an airport or port facility, commercial project in an enterprise zone designated as an enterprise zone a designated urban area or blighted area, or for controlling air or water pollution or for the disposal, processing, conversion, or reclamation of hazardous or solid waste, and any one or more combinations of the foregoing.

(19) “Commercial project in an enterprise zone designated as an enterprise zone a designated urban area or blighted area means building, business, or industrial enterprises, or other structures or buildings, or renovating or renovating, or other structures to be newly constructed and suitable for use by a commercial enterprise, and includes the site on which such building or structures are located, located in an area designated as an enterprise zone a designated urban area or blighted area pursuant to s. 162.005 and approved by the secretary of Department of Veteran and Community Affairs pursuant to s. 162.006 for the purposes of this section, the term "enterprise zone," "designated urban area," and "blighted area" shall have the same meaning as in s. 162.004(1) and (4)."
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the amount of such delinquency plus a penalty equal to 50 percent of the amount thereof, and interest on the total at 1 percent per month and the cost of executing the warrant, and to return such warrant to the division and to pay it the money collected by virtue thereof within 60 days after receipt of such warrant. The sheriff shall, within 5 days after receipt of the warrant, file with the clerk of the circuit court of his county a copy thereof, and thereupon such sheriff shall enter in the judgment docket the name of the person mentioned in the warrant, the amount of the tax and penalties for which the warrant was issued, and the date on which such copy was filed. Said clerk shall be allowed the same fees as are allowed by law for similar services rendered in judgment execution proceedings.

(2) Thereupon the amount of the such warrant so docketed pursuant to subsection (1) shall become a lien upon the title to or the interest in real or personal property of the person against whom the warrant is issued. The sheriff to whom any such warrant shall be directed shall serve it the same in all respects and with like effect and in the same manner as prescribed by law in respect to executions issued against goods and chattels upon judgments by a court of record, and shall be entitled to the same fees for his services in executing the warrant to be collected in the same manner.

Section 10. Section 56.11, Florida Statutes, is hereby repealed.

Section 11. This act shall take effect July 1, 1982.

Approved by the Governor April 5, 1982.

Filed in Office Secretary of State April 6, 1982.

CHAPTER 82-119

Committee Substitute for House Bill No. 387

An act relating to community and economic revitalization; creating chapter 162, Florida Statutes; creating the Florida Enterprise Zone Act of 1982; providing legislative findings; providing policy and purpose; providing definitions; providing for designation of enterprise zones by local governing bodies; providing for application and approval of enterprise zones by the Department of Veteran and Community Affairs; providing a listing of state and local programs and incentives available in enterprise zones; providing duties of department with respect to federal enterprise zone programs; providing for the assistance of specified departments in implementation of the chapter and programs; providing status of designated alum or blighted areas under the chapter; providing for review and repeal; amending s. 220.02(7) and (8), Florida Statutes, and adding paragraph (9) thereto; amending s. 220.03(1)(c), (1), (m), (n), (p) and (q), Florida Statutes, and adding paragraphs (w), (x), (y), (z) and (aa) thereto; amending s. 220.18(1)(e) and (f), (2), (3), (6), and (7), Florida Statutes, and adding paragraph (1)(d) thereto; amending s. 220.18(1)(b), (9), (10), (11), (12) and (13), Florida Statutes, and deleting and amending s. 220.18(1)(c), (2), (2), (d), and (11), Florida Statutes, and adding paragraph (3)(e) thereto and repealing subsection (3) thereof; amending s. 288.604 Florida Statutes; amending s. 288.604(1)(a), (b) and (d) and (3), Florida Statutes, and adding paragraph (2)(e); amending s. 288.607(2)(a) and (5)(a), and 288.607(1)(b), (5)(a), and (6), Florida Statutes; providing that the economic revitalization jobs creation credit; the economic revitalization tax incentive credit, the community contribution tax credit, the Florida Industrial Development Finacing Act, and the economic development ad valorem tax exemption shall apply with respect to enterprise zones rather than slum or blighted areas; revising requirements with respect to employees of businesses to which the economic revitalization tax incentive credit applies and revising the definition of "new business"; specifying the effect of the expiration of provisions granting said credits; revising requirements with respect to employees and providing for replacement employees under the economic revitalization jobs creation incentive credit; authorizing carryover of unused economic revitalization jobs creation incentive credit; authorizing use of unused carry forward credits after expiration of economic revitalization jobs creation credit; authorizing such carryover for the community contribution tax credit; authorizing use of unused carry forward credits after expiration of the community contributions tax credit; transferring certain definitions relating to such credit and providing expiration dates; revising the definition of "project" for the purposes of such credit; defining "area" and "target area" under the Community Development Corporation Support and Assistance Program and providing application with respect to membership, proposed requirements and evaluation, and authorized loan uses; providing that a target area may be an enterprise zone; providing that loans under said program be repaid within 15 years; providing for order of application of credits against the corporate income or franchise tax; providing an effective date.

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

Section 1. Chapter 162, Florida Statutes, consisting of sections 162.001, 162.002, 162.003, 162.004, 162.005, 162.006, 162.007, 162.008, 162.009, 162.011, and 162.012, Florida Statutes, is created to read:

162.001 Short title.—This chapter may be cited as the Florida Enterprise Zone Act of 1982.

162.002 Legislative findings.—It is hereby found and declared:

(1) There exist within Florida's urban communities areas that chronically display extreme and unacceptable levels of unemployment, physical deterioration and economic disinvestment.
include a statement as set forth in this section which shall be filed
under oath with the tax return on which the credit is claimed. The
statement shall set forth the name and place of residence of each
employee on the last day of business of the tax year for which the
credit is claimed or, if the employee is no longer employed or
eligible for the credit on that date, the last date on which the
employee was employed or eligible for the credit at the relevant site.
When filing for an economic revitalization tax incentive credit as a new or rebuilt business, it shall be a condition precedent to the granting of the credit that a majority of all employees be residents of an enterprise zone a subsidized area.

(12) When filing for an economic revitalization tax incentive credit, a business shall include a copy of the resolution required in subsection (3) of section 220.183, Florida Statutes, as amended, by chapter 81-162, Laws of Florida, in the form specified in section 220.031(2). The resolution must be signed by a majority of all employees at the relevant site.

(13) The provisions of this section, except paragraph (d), providing for the carryover of unused credit amounts, shall expire and be void on December 31, 1986, and no business shall be allowed to begin claiming said credit after said date; however, the repeal of this section shall not affect the operation of any credit for which a business has qualified under this section prior to December 31, 1986, or to any carryforward of unused credit amounts as provided in subsection (1)(b).

Section 6. Section 4 of chapter 80-249, Laws of Florida, appearing as subsection (3) of section 220.183, Florida Statutes, as amended by chapter 81-162, Laws of Florida, is hereby repealed. Paragraph (c) of subsection (1) and subsection (2) of said section are amended, subsection (4) is renumbered and paragraph (e) is added thereto, subsection (5) is renumbered and paragraphs (a), (b) and (d) thereof are amended, and subsection (8) is renumbered and amended, to read:

220.183 Community contribution tax credit.--

(1) LEGISLATIVE FINDINGS.--The Legislature finds that:

(c) In order to ultimately restore social and economic viability to enterprise zones designated as blighted areas, it is necessary to renovate or construct new housing, water and sewer infrastructure, and transportation facilities and to specifically provide mechanisms to attract and encourage private economic activity.

(2) POLICY AND PURPOSE.--It is the policy of this state to encourage the participation of private corporations in revitalization projects undertaken by public redevelopment organizations. The purpose of this section is to provide an incentive for such participation by granting partial state income tax credits to corporations that contribute resources to public redevelopment organizations for the revitalization of enterprise zones designated as blighted areas, to the benefit of low-income persons. The Legislature thus declares this a public purpose for which public money may be borrowed, expended, loaned, and granted.

(3) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM SPENDING.--

(e) If the credit granted pursuant to this section is not fully used in any one year, the unused amount may be carried forward for a period not to exceed 5 years. The carryover credit may be used in a subsequent year when the tax imposed by this chapter for such year exceeds the credit for such year under this section after applying the other credits and unused credit carryovers in the order provided in s. 220.02(2).

(4) ELIGIBILITY REQUIREMENTS.--

(a) All community contributions by a business firm shall be in the form specified in s. 220.031(1)(w) paragraph (f), (b) and (c).

(b) All community contributions must be reserved exclusively for use in projects as defined in s. 220.031(1)(z) paragraph (f).

(d) Except as provided below, the project shall be located in one of the following areas, subject to approval of the secretary:

1. An area designated as blighted under s. 163.355.
2. A neighborhood strategy area.
3. A neighborhood housing services area.
4. An historic preservation district.
5. Such other area as the secretary may from time to time designate by rule.

6. Any area designated as an enterprise zone pursuant to s. 162.005.

Any project designed to construct or rehabilitate low-income housing is exempt from the area requirement of this paragraph.

(7) EXPIRATION.--The provisions of this section, except paragraph (3)(d), shall expire and be void on June 30, 1986.
in this part and to facilitate and encourage the planning and development of these projects without regard to the boundaries between counties, municipalities, special districts and other governmental bodies or agencies in order to more effectively and efficiently serve the interests of the greatest number of people in the widest area practicable; and that the purposes to be achieved by such projects and the financing of them in compliance with the criteria and requirements of this part are predominantly the public purposes stated in this section and that such purposes implement the governmental purposes under the State Constitution of providing for the health, safety, and welfare of the people, including implementing the purposes of s. 10(c) of Art. VII of the State Constitution.

Section 8. Subsections (5) and (19) of section 159.27, Florida Statutes, are amended to read:

159.27 Definitions.—The following words and terms, unless the context clearly indicates a different meaning, shall have the following meanings:

(5) "Project" means any capital project comprising an industrial or manufacturing plant, a research and development park, an agricultural processing or storage facility, a warehousing or distribution facility, a headquarters facility, a tourism facility, a convention or trade show facility, an urban parking facility, a trade center, a health care facility, an airport or port facility, a commercial project in an enterprise zone a designated sim area or blighted area, a pollution-control facility, or a hazardous or solid waste facility, including one or more buildings and other structures, whether or not on the same site or on the same site or in the same area or for controlling air or water pollution or for the disposal, processing, conversion, or reclamation of hazardous or solid waste; and including also the sites thereof and other rights in land therefor whether improved or unimproved, machinery, equipment, site preparation and landscaping, and all appurtenances and facilities incidental thereto, such as warehouses, utilities, access roads, railroad sidings, truck docking and similar facilities, parking facilities, office or storage facilities, public lodging and restaurant facilities, dockage, wharves, solar energy facilities, and other improvements necessary or convenient for any

Section 9. Subsection (14) of section 196.012, Florida Statutes, is amended to read:

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

(14)(a) "New business" means:

(1) A business establishing 10 or more jobs to employ 10 or more full-time employees in this state, which manufactures, processes, compounding, fabricates, or produces for sale or handling of any products or commodities embraced in any industrial or manufacturing plant, in connection with the purposes of a research and development park, or other facilities for, or used in connection with an agricultural processing or storage facility, a warehousing or distribution facility, a headquarters facility, a tourism facility, a convention or trade show facility, an urban parking facility, an airport or port facility, or a commercial project in an enterprise zone a designated sim area or blighted area, or a commercial project in an enterprise zone a designated sim area or blighted area or for controlling air or water pollution or for the disposal, processing, conversion, or reclamation of hazardous or solid waste; and including also the sites thereof and other rights in land therefor whether improved or unimproved, machinery, equipment, site preparation and landscaping, and all appurtenances and facilities incidental thereto, such as warehouses, utilities, access roads, railroad sidings, truck docking and similar facilities, parking facilities, office or storage facilities, public lodging and restaurant facilities, dockage, wharfage, solar energy facilities, and other improvements necessary or convenient for any