



## **Conference Committee on House Finance and Tax/ Senate Finance and Tax**

**House Offer # 1  
CS/SB 406 (HB 5601)  
SB 1516 (HB 7009)**

**Meeting Packet**

**Monday, April 22, 2013  
11:30 A.M.**

**309 Capitol**

## Finance and Tax Budget Conference 4-22-2013

### CS/SB 406 House Offer #1

Section	Senate Bill	House Amendment	House Offer #1
1	Creates the 3-year review cycle for economic development programs by EDR and OPPAGA	N/A	Senate
2	Report consolidation	N/A	Senate
3	Tightens definition of "brownfields" for building materials sales tax exemption	N/A	Senate
4	States that the amendments to the "brownfields" definition don't apply to purchases before the date of the bill or previously executed contracts with DEO for the job tax exemptions	N/A	Amend--Replace with more complete grandfathering language.
5	Gives OPPAGA and EDR access to confidential data held by DOR, and allows them to share between each other to do the 3-year review cycle	N/A	Senate
6	Report consolidation	N/A	Senate
7	Defines "jobs" – same definition in many incentives statutes; putting it in this statute makes the definition uniformly applied in Chapter 288	N/A	Senate
8	Report consolidation	N/A	Senate
9	Uniformly applies an "economic benefits" (ROI) calculation to incentives programs	N/A	Senate
10	Report consolidation	N/A	Senate
11	Requires DEO to report certain data on its website about incentive programs  <i>Also in SB 572</i>	N/A	Senate with amendments: Amend--Remove certain information requirements to address confidentiality and information availability concerns; also change section effective date to Oct. 1,

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Section	Senate Bill	House Amendment	House Offer #1
12	Report consolidation	N/A	Senate
13	Two Parts: #1 – Uniformly applies an “economic benefits” (ROI) calculation to incentives programs; updates wording for application for QTI #2 – Report consolidation	N/A	Senate with amendments: Amend--Remove language requiring that QTI applicants provide all other state incentive data.
14	Tightens definition of “brownfields” for jobs bonus tax refund	N/A	Senate
15	Report consolidation	N/A	Senate
16	Report consolidation	N/A	Senate
17	Report consolidation	N/A	Senate
18	Two Parts: #1 – Uniformly applies an “economic benefits” (ROI) calculation to incentives programs ; repeals OPPAGA report that’s duplicative with 3-year review cycle #2 – Report consolidation	N/A	Senate
19	Report consolidation	N/A	Senate
20	Report consolidation	N/A	Senate
21	Report consolidation	N/A	Senate
22	Report consolidation	N/A	Senate
23	Report consolidation	N/A	Senate
24	Report consolidation	N/A	Senate
25	Repeals report that’s duplicative with 3-year review cycle	N/A	Senate
26	Report consolidation	N/A	Senate

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Section	Senate Bill	House Amendment	House Offer #1
27	Two Parts: #1 – Repeals Annual Incentive Reporting requirements that are duplicative with 3-year review cycle #2 – Report consolidation	N/A	Senate
28	Report consolidation	N/A	Senate
29	Report consolidation	N/A	Senate
30	Report consolidation	N/A	Senate
31	Report consolidation	N/A	Senate
32	Report consolidation	N/A	Senate
33	Report consolidation	N/A	Senate
34	Report consolidation	N/A	Senate
35	Upon becoming law	N/A	House
A1	N/A	Moves sunset date for Sanford-Burnham cigarette tax distribution from 2021 to 2033	House
A2	N/A	Lowers weight threshold for rotary wing aircraft to receive a sales tax exemption on maintenance costs (-\$1.1M GR, - \$0.2M Local)	House
A3	N/A	Creates spring training franchise retention distribution from sales tax revenue (-\$3.3M GR, beginning in FY 2015-16)	House, with amendments: Amend--Clarify DEO notification for payment hiatus Amend--Increase lifetime amount for two-team facilities from \$40m to \$50m; Increase window for signing new agreement to 4 yrs prior to expiration of existing agreement.

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Section	Senate Bill	House Amendment	House Offer #1
A4	N/A	Removes a cap on total per recipient refunds for the Qualified Defense Contractor And Space Flight Business tax refund program	House
A5	N/A	Removes a cap on total per recipient refunds for Qualified Target Industry tax refund program	House
A6	N/A	Provides procedures and requirements for DEO to administer the spring training franchise retention distribution created in A3	House
A7	N/A	Increasing the credits available for the New Markets program by \$15M total, \$3M per year (-\$3.0M GR recur beginning in FY 2015-16)	House
A8	N/A	Sales Tax Holiday (-\$28.3M GR nonrecur, -\$6.4M Local nonrecur)	House
A9	N/A	Appropriation of \$235k to administer the sales tax holiday	House, with amendments: Amend--Clarify appropriation can be spent in FY 2012-13
A10	N/A	Effective July 1, 2013, unless otherwise stated	House
	N/A	N/A	Corporate Income tax credit for property taxes paid in enterprise zones (-\$0.7m)
	N/A	N/A	Sales Tax cap on boat repairs--maximum tax on boat repairs set at \$60,000 (\$1m of repairs)

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**SB 1516 House Offer #1**

<b>Section</b>	<b>Senate Bill</b>	<b>House Amendment</b>	<b>House Offer #1</b>
1	Updates date references to the Internal Revenue Code	Updates date references to the Internal Revenue Code	Senate
2	Updates references to recent federal legislation	Updates references to recent federal legislation	Senate
3	Emergency rulemaking authority for Dept. of Revenue	Emergency rulemaking authority for Dept. of Revenue	Senate
4	Effective date, upon becoming a law, operates retroactively to January 1, 2013.	Effective date, upon becoming a law, operates retroactively to January 1, 2013.	Senate