

# MEMORANDUM

Agenda Item No. 11(A)(11)

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**TO:** Honorable Chairman Dennis C. Moss  
and Members, Board of County Commissioners

**DATE:** March 16, 2010

**FROM:** R. A. Cuevas, Jr.  
County Attorney

**SUBJECT:** Resolution urging the Florida  
Legislature to pass SB 1856 or  
similar legislation extending  
Florida's Qualified Target  
Industry Tax Refund Incentive  
Program

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The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Rebeca Sosa and Co-Sponsor Commissioner Bruno A. Barreiro.

  
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R. A. Cuevas, Jr.  
County Attorney

RAC/up



# MEMORANDUM

(Revised)

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and Members, Board of County Commissioners

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Please note any items checked.

- "3-Day Rule" for committees applicable if raised
- 6 weeks required between first reading and public hearing
- 4 weeks notification to municipal officials required prior to public hearing
- Decreases revenues or increases expenditures without balancing budget
- Budget required
- Statement of fiscal impact required
- Ordinance creating a new board requires detailed County Manager's report for public hearing
- No committee review
- Applicable legislation requires more than a majority vote (i.e., 2/3's \_\_\_\_, 3/5's \_\_\_\_, unanimous \_\_\_\_ ) to approve
- Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved \_\_\_\_\_ Mayor  
Veto \_\_\_\_\_  
Override \_\_\_\_\_

Agenda Item No. 11(A)(11)  
3-16-10

RESOLUTION NO. \_\_\_\_\_

RESOLUTION URGING THE FLORIDA LEGISLATURE TO  
PASS SB 1856 OR SIMILAR LEGISLATION EXTENDING  
FLORIDA'S QUALIFIED TARGET INDUSTRY TAX REFUND  
INCENTIVE PROGRAM

**WHEREAS**, the Florida Legislature created the Qualified Target Industry (QTI) Incentive Tax Refund Program in 1994 as an additional tool for economic development in Florida; and

**WHEREAS**, the QTI Program was designed to attract and create high-paying, high-skill jobs for Floridians by awarding eligible businesses refunds of certain state or local taxes in exchange for creating jobs; and

**WHEREAS**, the QTI Program is one of the most important incentives available to recruit businesses to Florida and help local businesses expand; and

**WHEREAS**, the amount of tax refunds in the QTI Program is based on the wages paid, the number of jobs created and where in the state the eligible business chooses to locate or expand, but the minimum is \$3,000 per employee over the term of the incentive agreement signed by the business and the Governor's Office of Tourism, Trade and Economic Development (OTTED); and

**WHEREAS**, the Beacon Council, Miami-Dade County and the State of Florida have used the QTI incentive both to attract new businesses to and help to expand existing businesses in Miami-Dade County; and

**WHEREAS**, as a result of these efforts, companies have committed to creating an estimated total of 11,000 new jobs and approximately \$672 million in new capital investment in Miami-Dade County; and

**WHEREAS**, absent the QTI Program, these companies may not have received the assistance needed to move forward with their expansion plans; and

**WHEREAS**, under current law, the QTI Program will sunset on June 30, 2010; and

**WHEREAS**, the Senate Commerce Committee chaired by Senator Rudy Garcia (R – Hialeah) has undertaken a sunset review of the QTI Program and in addition to recommending the extension of the QTI Program for an additional five years, has also recommended a number of changes to the Program; and

**WHEREAS**, most of these changes enhance the QTI Program, but there are two changes that may limit the QTI Program’s effectiveness at attracting businesses:

1. Requiring that the wage base from which the required wage for the new jobs be the average private sector wage in the county or MSA where the business is to be located, as opposed to the statewide average wage; and
2. Removing ad valorem taxation as an eligible tax for the QTI refund program or limiting the ability to refund ad valorem taxes to that portion of a QTI business’ ad valorem tax bill that is the ‘required local effort’ which county school districts must impose to obtain state K-12 funding; and

**WHEREAS**, a proposed committee bill has been filed for consideration during the 2010 session that would extend the QTI program another five years to June 30, 2015 and make the other changes recommended by the Sunset Review, SB 1856 sponsored by the Senate Commerce Committee; and

**WHEREAS**, the Senate Select Committee on Florida's Economy also has included language in their proposed committee bill extending and enhancing the QTI Program; and

**WHEREAS**, given the current state of the economy and the need for high-paying, high-skill jobs in Florida, now is not the time to allow this important economic development program to sunset; and

**WHEREAS**, this Board supports the extension of the QTI program provided that the QTI Program continues to allow Florida counties to use the statewide average wage as the QTI wage base if it is lower than the county average wage and retain ad valorem taxes among the tax categories that are eligible for QTI refund,

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA**, that this Board:

Section 1. Urges the Florida Legislature to pass SB 1856 or similar legislation extending Florida's Qualified Target Industry Tax Refund Incentive program provided that the QTI Program continues to allow Florida counties to use the statewide average wage as the QTI wage base if it is lower than the county average wage and retain ad valorem taxes among the tax categories that are eligible for QTI refund.

Section 2. Directs the Clerk of the Board to transmit a certified copy of this resolution to the Governor, Senate President, House Speaker and the Chair and Members of the Miami-Dade County State Legislative Delegation.

Section 3. Directs the County's state lobbyists to advocate for the passage of the legislation and the implementation of the reforms set forth in Section 1 above, and authorizes and directs the Office of Intergovernmental Affairs to include this item in the 2010 State Legislative Package.

The Prime Sponsor of the foregoing resolution is Commissioner Rebeca Sosa and the Co-Sponsor is Commissioner Bruno A. Barreiro. It was offered by Commissioner \_\_\_\_\_, who moved its adoption. The motion was seconded by Commissioner \_\_\_\_\_ and upon being put to a vote, the vote was as follows:

Dennis C. Moss, Chairman	
Jose "Pepe" Diaz, Vice-Chairman	
Bruno A. Barreiro	Audrey M. Edmonson
Carlos A. Gimenez	Sally A. Heyman
Barbara J. Jordan	Joe A. Martinez
Dorrin D. Rolle	Natacha Seijas
Katy Sorenson	Rebeca Sosa
Sen. Javier D. Souto	

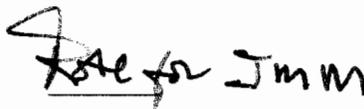
The Chairperson thereupon declared the resolution duly passed and adopted this 16<sup>th</sup> day of March, 2010. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA  
BY ITS BOARD OF  
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: \_\_\_\_\_  
Deputy Clerk

Approved by County Attorney as  
to form and legal sufficiency.



Jess M. McCarty