

By Senator Latvala

19-726A-00

1                                   A bill to be entitled  
2           An act relating to brownfield financial  
3           incentives; amending s. 197.432, F.S.;  
4           conforming statutory cross-references; amending  
5           s. 197.502, F.S.; authorizing local governments  
6           to file tax deed applications in a specified  
7           manner; amending s. 197.522, F.S.; conforming a  
8           statutory cross-reference; amending s.  
9           199.1055, F.S.; broadening the contaminated  
10          site rehabilitation tax credit against the  
11          intangible personal property tax to include in  
12          the preapproved advanced cleanup program  
13          petroleum-contaminated sites and other  
14          contaminated sites at which cleanup is  
15          undertaken pursuant to a voluntary  
16          rehabilitation agreement with the Department of  
17          Environmental Protection under certain  
18          circumstances; amending s. 212.08, F.S.;  
19          providing an exemption from the sales and use  
20          tax for building materials used in the  
21          rehabilitation of real property located in a  
22          designated brownfield area; providing an  
23          exemption from the sales and use tax for  
24          business property purchased for use by  
25          businesses located in a designated brownfield  
26          area; amending s. 212.096, F.S.; providing for  
27          a brownfield area jobs credit against the sales  
28          and use tax; amending s. 220.181, F.S.;  
29          providing for a designated brownfield area jobs  
30          credit against the corporate income tax;  
31          amending s. 220.182, F.S.; providing for a

1 designated brownfield area property tax credit  
2 against the corporate income tax; amending s.  
3 220.183, F.S.; providing a partial credit  
4 against the corporate income tax for community  
5 contributions that benefit designated  
6 brownfield areas; amending s. 220.1845, F.S.;  
7 broadening the contaminated site rehabilitation  
8 tax credit against the corporate income tax to  
9 include in the preapproved advanced cleanup  
10 program petroleum-contaminated sites and other  
11 contaminated sites at which cleanup is  
12 undertaken pursuant to a voluntary  
13 rehabilitation agreement with the Department of  
14 Environmental Protection under certain  
15 circumstances; amending s. 290.007, F.S.;  
16 providing for state incentives in designated  
17 brownfield areas; creating s. 376.30702, F.S.;  
18 creating the Florida State-Owned-Lands Cleanup  
19 Program; providing intent; directing the  
20 Department of Environmental Protection to use  
21 existing site priority ranking and cleanup  
22 criteria; establishing liability protection;  
23 amending s. 376.30781, F.S.; broadening the  
24 partial tax credits for the rehabilitation of  
25 certain contaminated sites; clarifying  
26 provisions regarding the filing for the tax  
27 credits; amending s. 376.84, F.S.; authorizing  
28 entities approved by the local government for  
29 the purpose of redeveloping brownfield areas to  
30 use tax increment financing; amending s.  
31 376.86, F.S.; increasing the limits of the

1 state loan guaranty in brownfield areas;  
2 creating s. 376.876, F.S.; providing for a  
3 Brownfield Redevelopment Grants Program in the  
4 Department of Environmental Protection;  
5 specifying the uses of grant funds; requiring  
6 matching funds; authorizing the department to  
7 adopt rules; providing appropriations;  
8 providing an effective date.

9  
10 Be It Enacted by the Legislature of the State of Florida:

11  
12 Section 1. Subsection (4) of section 197.432, Florida  
13 Statutes, is amended to read:

14 197.432 Sale of tax certificates for unpaid taxes.--

15 (4) A tax certificate representing less than \$100 in  
16 delinquent taxes on property that has been granted a homestead  
17 exemption for the year in which the delinquent taxes were  
18 assessed may not be sold at public auction but shall be issued  
19 by the tax collector to the county at the maximum rate of  
20 interest allowed by this chapter. The provisions of s.  
21 197.502(4)~~s. 197.502(3)~~ shall not be invoked as long as the  
22 homestead exemption is granted to the person who received the  
23 homestead exemption for the year in which the tax certificate  
24 was issued. However, when all such tax certificates and  
25 accrued interest thereon represent an amount of \$100 or more,  
26 the provisions of s. 197.502(4)~~s. 197.502(3)~~ shall be  
27 invoked.

28 Section 2. Present subsections (2), (3), (4), (5),  
29 (6), (7), (8), (9), (10), and (11) of section 197.502, Florida  
30 Statutes, are redesignated as subsections (3), (4), (5), (6),  
31

1 (7), (8), (9), (10), (11), and (12), respectively, and a new  
2 subsection (2) is added to that section to read:

3 197.502 Application for obtaining tax deed by holder  
4 of tax sale certificate; fees.--

5 (2) When a tax certificate that is 2 years old or  
6 older exists against a parcel that has been declared a  
7 brownfield site under s. 376.80, the municipality or county  
8 may file a tax deed application in the same manner in which an  
9 application on a county-held tax certificate is filed and  
10 processed under chapter 197.

11 Section 3. Paragraph (a) of subsection (1) of section  
12 197.522, Florida Statutes, is amended to read:

13 197.522 Notice to owner when application for tax deed  
14 is made.--

15 (1)(a) The clerk of the circuit court shall notify, by  
16 certified mail with return receipt requested or by registered  
17 mail if the notice is to be sent outside the continental  
18 United States, the persons listed in the tax collector's  
19 statement pursuant to s. 197.502(5)~~s. 197.502(4)~~ that an  
20 application for a tax deed has been made. Such notice shall  
21 be mailed at least 20 days prior to the date of sale. If no  
22 address is listed in the tax collector's statement, then no  
23 notice shall be required.

24 Section 4. Subsection (1) of section 199.1055, Florida  
25 Statutes, is amended to read:

26 199.1055 Contaminated site rehabilitation tax  
27 credit.--

28 (1) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.--

29 (a) A credit in the amount of 35 percent of the costs  
30 of voluntary cleanup activity that is integral to site  
31 rehabilitation at the following sites is allowed against any

1 tax due for a taxable year under s. 199.032, less any credit  
2 allowed by s. 220.68 for that year:

3 1. A drycleaning-solvent-contaminated site eligible  
4 for state-funded site rehabilitation under s. 376.3078(3);

5 2. A drycleaning-solvent-contaminated site at which  
6 cleanup is undertaken by the real property owner pursuant to  
7 s. 376.3078(11), if the real property owner is not also, and  
8 has never been, the owner or operator of the drycleaning  
9 facility where the contamination exists; ~~or~~

10 3. A brownfield site in a designated brownfield area  
11 under s. 376.80; ~~or-~~

12 4. Any other contaminated site at which the property  
13 owner did not cause or contribute to the contamination and for  
14 which cleanup is undertaken under a voluntary rehabilitation  
15 agreement approved by the Department of Environmental  
16 Protection.

17 (b) For all applications received by January 15, if,  
18 as of the following March 1, the credits granted under  
19 paragraph (a) do not exhaust the annual maximum allowable  
20 credits under paragraph (h), any remaining credits may be  
21 granted for petroleum-contaminated sites at which cleanups are  
22 being conducted under the preapproved advanced cleanup program  
23 authorized in s. 376.30713(4), but only up to the amount of  
24 private funding involved in the site-cleanup activity. Tax  
25 credit applications submitted for petroleum-contaminated sites  
26 may not be included in the carry-forward provision of s.  
27 376.30781(9), which otherwise allows applications that do not  
28 receive credits due to an exhaustion of the annual tax credit  
29 authorization to be carried forward in the same order for the  
30 next year's annual tax credit allocation, if any, based on the  
31 prior year's application.

1           (c)~~(b)~~ A taxpayer, or multiple taxpayers working  
2 jointly to clean up a single site, may not receive more than  
3 \$250,000 per year in tax credits for each site voluntarily  
4 rehabilitated. Multiple taxpayers shall receive tax credits in  
5 the same proportion as their contribution to payment of  
6 cleanup costs. Subject to the same conditions and limitations  
7 as provided in this section, a municipality or county which  
8 voluntarily rehabilitates a site may receive not more than  
9 \$250,000 per year in tax credits which it can subsequently  
10 transfer subject to the provisions in paragraph (g).

11           (d)~~(c)~~ If the credit granted under this section is not  
12 fully used in any one year because of insufficient tax  
13 liability on the part of the taxpayer, the unused amount may  
14 be carried forward for a period not to exceed 5 years.

15           (e)~~(d)~~ A taxpayer that receives a credit under s.  
16 220.1845 is ineligible to receive credit under this section in  
17 a given tax year.

18           (f)~~(e)~~ A taxpayer that receives state-funded site  
19 rehabilitation pursuant to s. 376.3078(3) for rehabilitation  
20 of a drycleaning-solvent-contaminated site is ineligible to  
21 receive credit under this section for costs incurred by the  
22 taxpayer in conjunction with the rehabilitation of that site  
23 during the same time period that state-administered site  
24 rehabilitation was underway.

25           (g)~~(f)~~ The total amount of the tax credits which may  
26 be granted under this section and s. 220.1845 is \$2 million  
27 annually.

28           (h)~~(g)~~1. Tax credits that may be available under this  
29 section to an entity eligible under s. 376.30781 may be  
30 transferred after a merger or acquisition to the surviving or  
31

1 acquiring entity and used in the same manner with the same  
2 limitations.

3         2. The entity or its surviving or acquiring entity as  
4 described in subparagraph 1., may transfer any unused credit  
5 in whole or in units of no less than 25 percent of the  
6 remaining credit. The entity acquiring such credit may use it  
7 in the same manner and with the same limitation as described  
8 in this section. Such transferred credits may not be  
9 transferred again although they may succeed to a surviving or  
10 acquiring entity subject to the same conditions and  
11 limitations as described in this section.

12         3. In the event the credit provided for under this  
13 section is reduced either as a result of a determination by  
14 the Department of Environmental Protection or an examination  
15 or audit by the Department of Revenue, such tax deficiency  
16 shall be recovered from the first entity, or the surviving or  
17 acquiring entity, to have claimed such credit up to the amount  
18 of credit taken. Any subsequent deficiencies shall be  
19 assessed against any entity acquiring and claiming such  
20 credit, or in the case of multiple succeeding entities in the  
21 order of credit succession.

22         (i)~~(h)~~ In order to encourage completion of site  
23 rehabilitation at contaminated sites being voluntarily cleaned  
24 up and eligible for a tax credit under this section, the  
25 taxpayer may claim an additional 10 percent of the total  
26 cleanup costs, not to exceed \$50,000, in the final year of  
27 cleanup as evidenced by the Department of Environmental  
28 Protection issuing a "No Further Action" order for that site.

29         Section 5. Paragraphs (g) and (h) of subsection (5) of  
30 section 212.08, Florida Statutes, are amended to read:

31

1           212.08 Sales, rental, use, consumption, distribution,  
2 and storage tax; specified exemptions.--The sale at retail,  
3 the rental, the use, the consumption, the distribution, and  
4 the storage to be used or consumed in this state of the  
5 following are hereby specifically exempt from the tax imposed  
6 by this chapter.

7           (5) EXEMPTIONS; ACCOUNT OF USE.--

8           (g) Building materials used in the rehabilitation of  
9 real property located in an enterprise zone or designated  
10 brownfield area--

11           1. Beginning July 1, 1995, building materials used in  
12 the rehabilitation of real property located in an enterprise  
13 zone, and, after July 1, 1997, in a designated brownfield area  
14 under s. 376.80, shall be exempt from the tax imposed by this  
15 chapter upon an affirmative showing to the satisfaction of the  
16 department that the items have been used for the  
17 rehabilitation of real property located in an enterprise zone  
18 or designated brownfield area. Except as provided in  
19 subparagraph 2., this exemption inures to the owner, lessee,  
20 or lessor of the rehabilitated real property located in an  
21 enterprise zone or designated brownfield area only through a  
22 refund of previously paid taxes. To receive a refund pursuant  
23 to this paragraph, the owner, lessee, or lessor of the  
24 rehabilitated real property located in an enterprise zone or  
25 designated brownfield area must file an application under oath  
26 with the governing body or enterprise zone development agency  
27 having jurisdiction over the enterprise zone or designated  
28 brownfield area where the business is located, as applicable,  
29 which includes:

30           a. The name and address of the person claiming the  
31 refund.



1           b. An address and assessment roll parcel number of the  
2 rehabilitated real property in an enterprise zone or  
3 designated brownfield area for which a refund of previously  
4 paid taxes is being sought.

5           c. A description of the improvements made to  
6 accomplish the rehabilitation of the real property.

7           d. A copy of the building permit issued for the  
8 rehabilitation of the real property.

9           e. A sworn statement, under the penalty of perjury,  
10 from the general contractor licensed in this state with whom  
11 the applicant contracted to make the improvements necessary to  
12 accomplish the rehabilitation of the real property, which  
13 statement lists the building materials used in the  
14 rehabilitation of the real property, the actual cost of the  
15 building materials, and the amount of sales tax paid in this  
16 state on the building materials. In the event that a general  
17 contractor has not been used, the applicant shall provide this  
18 information in a sworn statement, under the penalty of  
19 perjury. Copies of the invoices which evidence the purchase of  
20 the building materials used in such rehabilitation and the  
21 payment of sales tax on the building materials shall be  
22 attached to the sworn statement provided by the general  
23 contractor or by the applicant. Unless the actual cost of  
24 building materials used in the rehabilitation of real property  
25 and the payment of sales taxes due thereon is documented by a  
26 general contractor or by the applicant in this manner, the  
27 cost of such building materials shall be an amount equal to 40  
28 percent of the increase in assessed value for ad valorem tax  
29 purposes.

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1 f. The identifying number assigned pursuant to s.  
2 290.0065 to the enterprise zone in which the rehabilitated  
3 real property is located.

4 g. A certification by the local building inspector  
5 that the improvements necessary to accomplish the  
6 rehabilitation of the real property are substantially  
7 completed.

8 h. Whether the business is a small business as defined  
9 by s. 288.703(1).

10 i. If applicable, the name and address of each  
11 permanent employee of the business, including, for each  
12 employee who is a resident of an enterprise zone, the  
13 identifying number assigned pursuant to s. 290.0065 to the  
14 enterprise zone in which the employee resides.

15 2. This exemption inures to a city, county, or other  
16 governmental agency through a refund of previously paid taxes  
17 if the building materials used in the rehabilitation of real  
18 property located in an enterprise zone or designated  
19 brownfield area are paid for from the funds of a community  
20 development block grant or similar grant or loan program. To  
21 receive a refund pursuant to this paragraph, a city, county,  
22 or other governmental agency must file an application which  
23 includes the same information required to be provided in  
24 subparagraph 1. by an owner, lessee, or lessor of  
25 rehabilitated real property. In addition, the application must  
26 include a sworn statement signed by the chief executive  
27 officer of the city, county, or other governmental agency  
28 seeking a refund which states that the building materials for  
29 which a refund is sought were paid for from the funds of a  
30 community development block grant or similar grant or loan  
31 program.

1           3. Within 10 working days after receipt of an  
2 application, the governing body or enterprise zone development  
3 agency shall review the application to determine if it  
4 contains all the information required pursuant to subparagraph  
5 1. or subparagraph 2. and meets the criteria set out in this  
6 paragraph. The governing body or agency shall certify all  
7 applications that contain the information required pursuant to  
8 subparagraph 1. or subparagraph 2. and meet the criteria set  
9 out in this paragraph as eligible to receive a refund. If  
10 applicable, the governing body or agency shall also certify if  
11 20 percent of the employees of the business are residents of  
12 an enterprise zone or designated brownfield area, excluding  
13 temporary and part-time employees. The certification shall be  
14 in writing, and a copy of the certification shall be  
15 transmitted to the executive director of the Department of  
16 Revenue. The applicant shall be responsible for forwarding a  
17 certified application to the department within the time  
18 specified in subparagraph 4.

19           4. An application for a refund pursuant to this  
20 paragraph must be submitted to the department within 6 months  
21 after the rehabilitation of the property is deemed to be  
22 substantially completed by the local building inspector.

23           5. The provisions of s. 212.095 do not apply to any  
24 refund application made pursuant to this paragraph. No more  
25 than one exemption through a refund of previously paid taxes  
26 for the rehabilitation of real property shall be permitted for  
27 any one parcel of real property. No refund shall be granted  
28 pursuant to this paragraph unless the amount to be refunded  
29 exceeds \$500. No refund granted pursuant to this paragraph  
30 shall exceed the lesser of 97 percent of the Florida sales or  
31 use tax paid on the cost of the building materials used in the

1 rehabilitation of the real property as determined pursuant to  
2 sub-subparagraph 1.e. or \$5,000, or, if no less than 20  
3 percent of the employees of the business are residents of an  
4 enterprise zone or designated brownfield area, excluding  
5 temporary and part-time employees, the amount of refund  
6 granted pursuant to this paragraph shall not exceed the lesser  
7 of 97 percent of the sales tax paid on the cost of such  
8 building materials or \$10,000. A refund approved pursuant to  
9 this paragraph shall be made within 30 days of formal approval  
10 by the department of the application for the refund.

11           6. The department shall adopt rules governing the  
12 manner and form of refund applications and may establish  
13 guidelines as to the requisites for an affirmative showing of  
14 qualification for exemption under this paragraph.

15           7. The department shall deduct an amount equal to 10  
16 percent of each refund granted under the provisions of this  
17 paragraph from the amount transferred into the Local  
18 Government Half-cent Sales Tax Clearing Trust Fund pursuant to  
19 s. 212.20 for the county area in which the rehabilitated real  
20 property is located and shall transfer that amount to the  
21 General Revenue Fund.

22           8. For the purposes of the exemption provided in this  
23 paragraph:

24           a. "Building materials" means tangible personal  
25 property that ~~which~~ becomes a component part of improvements  
26 to real property.

27           b. "Real property" has the same meaning as provided in  
28 s. 192.001(12).

29           c. "Rehabilitation of real property" means the  
30 reconstruction, renovation, restoration, rehabilitation,  
31 construction, or expansion of improvements to real property.

1           d. "Substantially completed" has the same meaning as  
2 provided in s. 192.042(1).

3           9. The provisions of this paragraph shall expire and  
4 be void on December 31, 2005.

5           (h) Business property used in an enterprise zone or  
6 designated brownfield area.--

7           1. Beginning July 1, 1995, business property purchased  
8 for use by businesses located in an enterprise zone that which  
9 is subsequently used in an enterprise zone or, after July 1,  
10 1997, in a designated brownfield area under s. 376.80, shall  
11 be exempt from the tax imposed by this chapter. This exemption  
12 inures to the business only through a refund of previously  
13 paid taxes. A refund shall be authorized upon an affirmative  
14 showing by the taxpayer to the satisfaction of the department  
15 that the requirements of this paragraph have been met.

16           2. To receive a refund, the business must file under  
17 oath with the governing body or enterprise zone development  
18 agency having jurisdiction over the enterprise zone where the  
19 business is located, as applicable, an application which  
20 includes:

21           a. The name and address of the business claiming the  
22 refund.

23           b. The identifying number assigned pursuant to s.  
24 290.0065 to the enterprise zone in which the business is  
25 located.

26           c. A specific description of the property for which a  
27 refund is sought, including its serial number or other  
28 permanent identification number.

29           d. The location of the property.

30           e. The sales invoice or other proof of purchase of the  
31 property, showing the amount of sales tax paid, the date of

1 purchase, and the name and address of the sales tax dealer  
2 from whom the property was purchased.

3 f. Whether the business is a small business as defined  
4 by s. 288.703(1).

5 g. If applicable, the name and address of each  
6 permanent employee of the business, including, for each  
7 employee who is a resident of an enterprise zone or designated  
8 brownfield area, the identifying number assigned pursuant to  
9 s. 290.0065 to the enterprise zone in which the employee  
10 resides.

11 3. Within 10 working days after receipt of an  
12 application, the governing body or enterprise zone development  
13 agency shall review the application to determine if it  
14 contains all the information required pursuant to subparagraph  
15 2. and meets the criteria set out in this paragraph. The  
16 governing body or agency shall certify all applications that  
17 contain the information required pursuant to subparagraph 2.  
18 and meet the criteria set out in this paragraph as eligible to  
19 receive a refund. If applicable, the governing body or agency  
20 shall also certify if 20 percent of the employees of the  
21 business are residents of an enterprise zone or designated  
22 brownfield area, excluding temporary and part-time employees.  
23 The certification shall be in writing, and a copy of the  
24 certification shall be transmitted to the executive director  
25 of the Department of Revenue. The business shall be  
26 responsible for forwarding a certified application to the  
27 department within the time specified in subparagraph 4.  
28 4. An application for a refund pursuant to this  
29 paragraph must be submitted to the department within 6 months  
30 after the business property is purchased.

31

1           5. The provisions of s. 212.095 do not apply to any  
2 refund application made pursuant to this paragraph. The amount  
3 refunded on purchases of business property under this  
4 paragraph shall be the lesser of 97 percent of the sales tax  
5 paid on such business property or \$5,000, or, if no less than  
6 20 percent of the employees of the business are residents of  
7 an enterprise zone or designated brownfield area, excluding  
8 temporary and part-time employees, the amount refunded on  
9 purchases of business property under this paragraph shall be  
10 the lesser of 97 percent of the sales tax paid on such  
11 business property or \$10,000. A refund approved pursuant to  
12 this paragraph shall be made within 30 days of formal approval  
13 by the department of the application for the refund. No refund  
14 shall be granted under this paragraph unless the amount to be  
15 refunded exceeds \$100 in sales tax paid on purchases made  
16 within a 60-day time period.

17           6. The department shall adopt rules governing the  
18 manner and form of refund applications and may establish  
19 guidelines as to the requisites for an affirmative showing of  
20 qualification for exemption under this paragraph.

21           7. If the department determines that the business  
22 property is used outside an enterprise zone or designated  
23 brownfield area within 3 years from the date of purchase, the  
24 amount of taxes refunded to the business purchasing such  
25 business property shall immediately be due and payable to the  
26 department by the business, together with the appropriate  
27 interest and penalty, computed from the date of purchase, in  
28 the manner provided by this chapter. Notwithstanding this  
29 subparagraph, business property used exclusively in:

- 30           a. Licensed commercial fishing vessels,  
31           b. Fishing guide boats, or

1           c. Ecotourism guide boats  
2  
3 that leave and return to a fixed location within an area  
4 designated under s. 370.28 are eligible for the exemption  
5 provided under this paragraph if all requirements of this  
6 paragraph are met. Such vessels and boats must be owned by a  
7 business that is eligible to receive the exemption provided  
8 under this paragraph. This exemption does not apply to the  
9 purchase of a vessel or boat.

10           8. The department shall deduct an amount equal to 10  
11 percent of each refund granted under the provisions of this  
12 paragraph from the amount transferred into the Local  
13 Government Half-cent Sales Tax Clearing Trust Fund pursuant to  
14 s. 212.20 for the county area in which the business property  
15 is located and shall transfer that amount to the General  
16 Revenue Fund.

17           9. For the purposes of this exemption, "business  
18 property" means new or used property defined as "recovery  
19 property" in s. 168(c) of the Internal Revenue Code of 1954,  
20 as amended, except:

21           a. Property classified as 3-year property under s.  
22 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;

23           b. Industrial machinery and equipment as defined in  
24 sub-subparagraph (b)6.a. and eligible for exemption under  
25 paragraph (b); and

26           c. Building materials as defined in sub-subparagraph  
27 (g)8.a.

28           10. The provisions of this paragraph shall expire and  
29 be void on December 31, 2005.

30           Section 6. Section 212.096, Florida Statutes, is  
31 amended to read:



1           212.096 Sales, rental, storage, use tax; brownfield  
2 area and enterprise zone jobs credit against sales tax.--

3           (1) For the purposes of the credit provided in this  
4 section:

5           (a) "Eligible business" means any sole proprietorship,  
6 firm, partnership, corporation, bank, savings association,  
7 estate, trust, business trust, receiver, syndicate, or other  
8 group or combination, or successor business, located in an  
9 enterprise zone or a brownfield area designated under s.

10 376.80. An eligible business does not include any business  
11 which has claimed the credit permitted under s. 220.181 for  
12 any new business employee first beginning employment with the  
13 business after July 1, 1995.

14           (b) "Month" means either a calendar month or the time  
15 period from any day of any month to the corresponding day of  
16 the next succeeding month or, if there is no corresponding day  
17 in the next succeeding month, the last day of the succeeding  
18 month.

19           (c) "New employee" means a person residing in an  
20 enterprise zone or a designated brownfield area, a qualified  
21 Job Training Partnership Act classroom training participant,  
22 or a WAGES Program participant who begins employment with an  
23 eligible business after July 1, 1995, and who has not been  
24 previously employed within the preceding 12 months by the  
25 eligible business, or a successor eligible business, claiming  
26 the credit allowed by this section.

27  
28 A person shall be deemed to be employed if the person performs  
29 duties in connection with the operations of the business on a  
30 regular, full-time basis, provided the person is performing  
31 such duties for an average of at least 36 hours per week each

1 month, or a part-time basis, provided the person is performing  
2 such duties for an average of at least 20 hours per week each  
3 month throughout the year. The person must be performing such  
4 duties at a business site located in the enterprise zone or  
5 designated brownfield area.

6 (2)(a) It is the legislative intent to encourage the  
7 provision of meaningful employment opportunities that ~~which~~  
8 will improve the quality of life of those employed and to  
9 encourage economic expansion of enterprise zones or designated  
10 brownfield areas and the state. Therefore, beginning July 1,  
11 1995, upon an affirmative showing by a business to the  
12 satisfaction of the department that the requirements of this  
13 section have been met, the business shall be allowed a credit  
14 against the tax remitted under this chapter.

15 (b) The credit shall be computed as follows:

16 1. Ten percent of the monthly wages paid in this state  
17 to each new employee whose wages do not exceed \$1,500 a month.  
18 If no less than 20 percent of the employees of the business  
19 are residents of an enterprise zone or a designated brownfield  
20 area, excluding temporary and part-time employees, the credit  
21 shall be computed as 15 percent of the monthly wages paid in  
22 this state to each new employee;

23 2. Five percent of the first \$1,500 of actual monthly  
24 wages paid in this state for each new employee whose wages  
25 exceed \$1,500 a month; or

26 3. Fifteen percent of the first \$1,500 of actual  
27 monthly wages paid in this state for each new employee who is  
28 a WAGES Program participant pursuant to chapter 414.

29  
30 For purposes of this paragraph, monthly wages shall be  
31 computed as one-twelfth of the expected annual wages paid to

1 such employee. The amount paid as wages to a new employee is  
2 the compensation paid to such employee that is subject to  
3 unemployment tax. The credit shall be allowed for up to 12  
4 consecutive months, beginning with the first tax return due  
5 pursuant to s. 212.11 after approval by the department.

6 (3) In order to claim this credit, an eligible  
7 business must file under oath with the governing body or  
8 enterprise zone development agency having jurisdiction over  
9 the enterprise zone or designated brownfield area where the  
10 business is located, as applicable, a statement which  
11 includes:

12 (a) For each new employee for whom this credit is  
13 claimed, the employee's name and place of residence, including  
14 the identifying number assigned pursuant to s. 290.0065 to the  
15 enterprise zone in which the employee resides if the new  
16 employee is a person residing in an enterprise zone, and, if  
17 applicable, documentation that the employee is a qualified Job  
18 Training Partnership Act classroom training participant or a  
19 WAGES Program participant.

20 (b) If applicable, the name and address of each  
21 permanent employee of the business, including, for each  
22 employee who is a resident of an enterprise zone or a  
23 designated brownfield area, the identifying number assigned  
24 pursuant to s. 290.0065 to the enterprise zone in which the  
25 employee resides.

26 (c) The name and address of the eligible business.

27 (d) The starting salary or hourly wages paid to the  
28 new employee.

29 (e) The identifying number assigned pursuant to s.  
30 290.0065 to the enterprise zone in which the business is  
31 located.

1           (f) Whether the business is a small business as  
2 defined by s. 288.703(1).

3           (g) Within 10 working days after receipt of an  
4 application, the governing body or enterprise zone development  
5 agency shall review the application to determine if it  
6 contains all the information required pursuant to this  
7 subsection and meets the criteria set out in this section. The  
8 governing body or agency shall certify all applications that  
9 contain the information required pursuant to this subsection  
10 and meet the criteria set out in this section as eligible to  
11 receive a credit. If applicable, the governing body or agency  
12 shall also certify if 20 percent of the employees of the  
13 business are residents of an enterprise zone or a designated  
14 brownfield area, excluding temporary and part-time employees.  
15 The certification shall be in writing, and a copy of the  
16 certification shall be transmitted to the executive director  
17 of the Department of Revenue. The business shall be  
18 responsible for forwarding a certified application to the  
19 department within the time specified in paragraph (h).

20           (h) All applications for a credit pursuant to this  
21 section must be submitted to the department within 4 months  
22 after the new employee is hired.

23           (4) In the event the application is insufficient to  
24 support the credit authorized in this section, the department  
25 shall deny the credit and notify the business of that fact.  
26 The business may reapply for this credit.

27           (5) The credit provided in this section does not  
28 apply:

29           (a) For any new employee who is an owner, partner, or  
30 stockholder of an eligible business.

31

1 (b) For any new employee who is employed for any  
2 period less than 3 full calendar months.

3 (6) The credit provided in this section shall not be  
4 allowed for any month in which the tax due for such period or  
5 the tax return required pursuant to s. 212.11 for such period  
6 is delinquent.

7 (7) In the event an eligible business has a credit  
8 larger than the amount owed the state on the tax return for  
9 the time period in which the credit is claimed, the amount of  
10 the credit for that time period shall be the amount owed the  
11 state on that tax return.

12 (8) Any business which has claimed this credit shall  
13 not be allowed any credit under the provisions of s. 220.181  
14 for any new employee beginning employment after July 1, 1995.

15 (9) It shall be the responsibility of each business to  
16 affirmatively demonstrate to the satisfaction of the  
17 department that it meets the requirements of this section.

18 (10) Any person who fraudulently claims this credit is  
19 liable for repayment of the credit plus a mandatory penalty of  
20 100 percent of the credit plus interest at the rate provided  
21 in this chapter, and such person is guilty of a misdemeanor of  
22 the second degree, punishable as provided in s. 775.082 or s.  
23 775.083.

24 (11) The provisions of this section, except for  
25 subsection (10), shall expire and be void on December 31,  
26 2005.

27 Section 7. Subsections (1), (2), (3), and (9) of  
28 section 220.181, Florida Statutes, are amended to read:

29 220.181 Enterprise zone jobs credit.--

30 (1)(a) ~~Beginning July 1, 1995,~~ There shall be allowed  
31 a credit against the tax imposed by this chapter to any

1 business located in an enterprise zone or a brownfield area  
2 designated under s. 376.80 which employs one or more new  
3 employees. The credit shall be computed as follows:  
4       1. Ten percent of the actual monthly wages paid in  
5 this state to each new employee whose wages do not exceed  
6 \$1,500 a month. If no less than 20 percent of the employees of  
7 the business are residents of an enterprise zone or a  
8 brownfield area designated under s. 376.80, excluding  
9 temporary and part-time employees, the credit shall be  
10 computed as 15 percent of the actual monthly wages paid in  
11 this state to each new employee, for a period of up to 12  
12 consecutive months;  
13       2. Five percent of the first \$1,500 of actual monthly  
14 wages paid in this state for each new employee whose wages  
15 exceed \$1,500 a month; or  
16       3. Fifteen percent of the first \$1,500 of actual  
17 monthly wages paid in this state for each new employee who is  
18 a WAGES Program participant pursuant to chapter 414.  
19       (b) This credit applies only with respect to wages  
20 subject to unemployment tax and does not apply for any new  
21 employee who is employed for any period less than 3 full  
22 months.  
23       (c) If this credit is not fully used in any one year,  
24 the unused amount may be carried forward for a period not to  
25 exceed 5 years. The carryover credit may be used in a  
26 subsequent year when the tax imposed by this chapter for such  
27 year exceeds the credit for such year after applying the other  
28 credits and unused credit carryovers in the order provided in  
29 s. 220.02(10).  
30       (2) When filing for an enterprise zone jobs credit or  
31 a brownfield area jobs credit, a business must file under oath

1 with the governing body or enterprise zone development agency  
2 having jurisdiction over the enterprise zone or the designated  
3 brownfield area where the business is located, as applicable,  
4 a statement which includes:

5 (a) For each new employee for whom this credit is  
6 claimed, the employee's name and place of residence during the  
7 taxable year, including the identifying number assigned  
8 pursuant to s. 290.0065 to the enterprise zone, or to the  
9 brownfield area designated under s. 376.80, in which the new  
10 employee resides if the new employee is a person residing in  
11 an enterprise zone or a designated brownfield area, and, if  
12 applicable, documentation that the employee is a qualified Job  
13 Training Partnership Act classroom training participant or a  
14 WAGES Program participant.

15 (b) If applicable, the name and address of each  
16 permanent employee of the business, including, for each  
17 employee who is a resident of an enterprise zone or a  
18 designated brownfield area, the identifying number assigned  
19 pursuant to s. 290.0065 to the enterprise zone in which the  
20 employee resides.

21 (c) The name and address of the business.

22 (d) The identifying number assigned pursuant to s.  
23 290.0065 to the enterprise zone in which the eligible business  
24 is located.

25 (e) The salary or hourly wages paid to each new  
26 employee claimed.

27 (f) Whether the business is a small business as  
28 defined by s. 288.703(1).

29 (3) Within 10 working days after receipt of an  
30 application, the governing body or enterprise zone development  
31 agency shall review the application to determine if it

1 contains all the information required pursuant to subsection  
2 (2) and meets the criteria set out in this section. The  
3 governing body or agency shall certify all applications that  
4 contain the information required pursuant to subsection (2)  
5 and meet the criteria set out in this section as eligible to  
6 receive a credit. If applicable, the governing body or agency  
7 shall also certify if 20 percent of the employees of the  
8 business are residents of an enterprise zone or designated  
9 brownfield area, excluding temporary and part-time employees.  
10 The certification shall be in writing, and a copy of the  
11 certification shall be transmitted to the executive director  
12 of the Department of Revenue. The business shall be  
13 responsible for forwarding a certified application to the  
14 department.

15 Section 8. Section 220.182, Florida Statutes, is  
16 amended to read:

17 220.182 Enterprise zone and brownfield area property  
18 tax credit.--

19 (1)(a) ~~Beginning July 1, 1995,~~ There shall be allowed  
20 a credit against the tax imposed by this chapter to any  
21 business which establishes a new business as defined in s.  
22 220.03(1)(p)2., expands an existing business as defined in s.  
23 220.03(1)(k)2., or rebuilds an existing business as defined in  
24 s. 220.03(1)(u) in this state. The credit shall be computed  
25 annually as ad valorem taxes paid in this state, in the case  
26 of a new business; the additional ad valorem tax paid in this  
27 state resulting from assessments on additional real or  
28 tangible personal property acquired to facilitate the  
29 expansion of an existing business; or the ad valorem taxes  
30 paid in this state resulting from assessments on property  
31 replaced or restored, in the case of a rebuilt business,



1 including pollution and waste control facilities, or any part  
2 thereof, and including one or more buildings or other  
3 structures, machinery, fixtures, and equipment.

4 (b) If the credit granted pursuant to this section is  
5 not fully used in any one year, the unused amount may be  
6 carried forward for a period not to exceed 5 years. The  
7 carryover credit may be used in a subsequent year when the tax  
8 imposed by this chapter for such year exceeds the credit for  
9 such year under this section after applying the other credits  
10 and unused credit carryovers in the order provided in s.  
11 220.02(10). The amount of credit taken under this section in  
12 any one year, however, shall not exceed \$25,000, or, if no  
13 less than 20 percent of the employees of the business are  
14 residents of an enterprise zone or a brownfield area  
15 designated under s. 376.80, excluding temporary employees, the  
16 amount shall not exceed \$50,000.

17 (2) To be eligible to receive an expanded enterprise  
18 zone or a designated brownfield area property tax credit of up  
19 to \$50,000, the business must provide a statement, under oath,  
20 on the form prescribed by the department for claiming the  
21 credit authorized by this section, that no less than 20  
22 percent of its employees, excluding temporary and part-time  
23 employees, are residents of an enterprise zone or a designated  
24 brownfield area. It shall be a condition precedent to the  
25 granting of each annual tax credit that such employment  
26 requirements be fulfilled throughout each year during the  
27 5-year period of the credit. The statement shall set forth the  
28 name and place of residence of each permanent employee on the  
29 last day of business of the tax year for which the credit is  
30 claimed or, if the employee is no longer employed or eligible  
31 for the credit on that date, the last calendar day of the last

1 full calendar month the employee was employed or eligible for  
2 the credit at the relevant site.

3 (3) The credit shall be available to a new business  
4 for a period not to exceed the year in which ad valorem taxes  
5 are first levied against the business and the 4 years  
6 immediately thereafter. The credit shall be available to an  
7 expanded existing business for a period not to exceed the year  
8 in which ad valorem taxes are first levied on additional real  
9 or tangible personal property acquired to facilitate the  
10 expansion or rebuilding and the 4 years immediately  
11 thereafter. No business shall be entitled to claim the credit  
12 authorized by this section, except any amount attributable to  
13 the carryover of a previously earned credit, for more than 5  
14 consecutive years.

15 (4) To be eligible for an enterprise zone or a  
16 designated brownfield area property tax credit, a new,  
17 expanded, or rebuilt business shall file a notice with the  
18 property appraiser of the county in which the business  
19 property is located or to be located. The notice shall be  
20 filed no later than April 1 of the year in which new or  
21 additional real or tangible personal property acquired to  
22 facilitate such new, expanded, or rebuilt facility is first  
23 subject to assessment. The notice shall be made on a form  
24 prescribed by the department and shall include separate  
25 descriptions of:

26 (a) Real and tangible personal property owned or  
27 leased by the business prior to expansion, if any.

28 (b) Net new or additional real and tangible personal  
29 property acquired to facilitate the new, expanded, or rebuilt  
30 facility.

31

1           (5) When filing for an enterprise zone or a designated  
2 brownfield area property tax credit as a new business, a  
3 business shall include a copy of its receipt indicating  
4 payment of ad valorem taxes for the current year.

5           (6) When filing for an enterprise zone or a designated  
6 brownfield area property tax credit as an expanded or rebuilt  
7 business, a business shall include copies of its receipts  
8 indicating payment of ad valorem taxes for the current year  
9 for prior existing property and for expansion-related or  
10 rebuilt property.

11           (7) The receipts described in subsections (5) and (6)  
12 shall indicate the assessed value of the property, the  
13 property taxes paid, a brief description of the property, and  
14 an indication, if applicable, that the property was separately  
15 assessed as expansion-related or rebuilt property.

16           (8) The department has authority to adopt rules  
17 pursuant to ss. 120.536(1) and 120.54 to implement the  
18 provisions of this act.

19           (9) It shall be the responsibility of the taxpayer to  
20 affirmatively demonstrate to the satisfaction of the  
21 department that he or she meets the requirements of this act.

22           (10) When filing for an enterprise zone or a  
23 designated brownfield area property tax credit as an expansion  
24 of an existing business or as a new business, it shall be a  
25 condition precedent to the granting of each annual tax credit  
26 that there have been, throughout each year during the 5-year  
27 period, no fewer than five more employees than in the year  
28 preceding the initial granting of the credit.

29           (11) To apply for an enterprise zone or a designated  
30 brownfield area property tax credit, a new, expanded, or  
31 rebuilt business must file under oath with the governing body

1 or enterprise zone development agency having jurisdiction over  
2 the enterprise zone or the designated brownfield area where  
3 the business is located, as applicable, an application  
4 prescribed by the department for claiming the credit  
5 authorized by this section. Within 10 working days after  
6 receipt of an application, the governing body or enterprise  
7 zone development agency shall review the application to  
8 determine if it contains all the information required pursuant  
9 to this section and meets the criteria set out in this  
10 section. The governing body or agency shall certify all  
11 applications that contain the information required pursuant to  
12 this section and meet the criteria set out in this section as  
13 eligible to receive a credit. If applicable, the governing  
14 body or agency shall also certify if 20 percent of the  
15 employees of the business are residents of an enterprise zone  
16 or a designated brownfield area, excluding temporary and  
17 part-time employees. The certification shall be in writing,  
18 and a copy of the certification shall be transmitted to the  
19 executive director of the Department of Revenue. The business  
20 shall be responsible for forwarding all certified applications  
21 to the department.

22 (12) When filing for an enterprise zone or a  
23 designated brownfield area property tax credit, a business  
24 shall include the identifying number assigned pursuant to s.  
25 290.0065 to the enterprise zone in which the business is  
26 located.

27 (13) When filing for an enterprise zone or a  
28 designated brownfield area property tax credit, a business  
29 shall indicate whether the business is a small business as  
30 defined by s. 288.703(1).

31

1           (14) The provisions of this section shall expire and  
2 be void on June 30, 2005, and no business shall be allowed to  
3 begin claiming such enterprise zone or designated brownfield  
4 area property tax credit after that date; however, the  
5 expiration of this section shall not affect the operation of  
6 any credit for which a business has qualified under this  
7 section prior to June 30, 2005, or any carryforward of unused  
8 credit amounts as provided in paragraph (1)(b).

9           Section 9. Subsections (1) and (2) and paragraph (d)  
10 of subsection (4) of section 220.183, Florida Statutes, are  
11 amended to read:

12           220.183 Community contribution tax credit.--

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

14           (a) There exist in the counties and municipalities  
15 conditions of blight evidenced by extensive deterioration of  
16 public and private facilities, abandonment of sound  
17 structures, and high unemployment which conditions impede the  
18 conservation and development of healthy, safe, and  
19 economically viable communities.

20           (b) Deterioration of housing and industrial,  
21 commercial, and public facilities contributes to the decline  
22 of neighborhoods and communities and leads to the loss of  
23 their historic character and the sense of community which this  
24 inspires; reduces the value of property comprising the tax  
25 base of local communities; discourages private investment; and  
26 requires a disproportionate expenditure of public funds for  
27 the social services, unemployment benefits, and police  
28 protection required to combat the social and economic problems  
29 found in slum communities.

30           (c) In order to ultimately restore social and economic  
31 viability to enterprise zones and brownfield areas designated

1 under s. 376.80, it is necessary to renovate or construct new  
2 housing, water and sewer infrastructure, and transportation  
3 facilities and to specifically provide mechanisms to attract  
4 and encourage private economic activity.

5 (d) The various local governments and other  
6 redevelopment organizations now undertaking physical  
7 revitalization projects are limited by tightly constrained  
8 budgets and inadequate resources.

9 (e) In order to significantly improve revitalization  
10 efforts by local governments and community development  
11 organizations and to retain as much of the historic character  
12 of our communities as possible, it is necessary to provide  
13 additional resources, and the participation of private  
14 enterprise in revitalization efforts is an effective means for  
15 accomplishing that goal.

16 (2) POLICY AND PURPOSE.--It is the policy of this  
17 state to encourage the participation of private corporations  
18 in revitalization projects undertaken by public redevelopment  
19 organizations. The purpose of this section is to provide to  
20 the greatest extent possible an incentive for such  
21 participation by granting partial state income tax credits to  
22 corporations that contribute resources to public redevelopment  
23 organizations for the revitalization of enterprise zones and  
24 brownfield areas designated under s. 376.80 for the benefit of  
25 low-income and moderate-income persons or to preserve existing  
26 historically significant properties within enterprise zones or  
27 brownfield areas designated under s. 376.80 ~~to the greatest~~  
28 ~~extent possible~~. The Legislature thus declares this a public  
29 purpose for which public money may be borrowed, expended,  
30 loaned, and granted.

31 (4) ELIGIBILITY REQUIREMENTS.--

1 (d) The project shall be located in an area designated  
2 as an enterprise zone pursuant to s. 290.0065 or a brownfield  
3 area designated under s. 376.80. Any project designed to  
4 construct or rehabilitate low-income housing is exempt from  
5 the area requirement of this paragraph.

6 Section 10. Subsection (1) of section 220.1845,  
7 Florida Statutes, is amended to read:

8 220.1845 Contaminated site rehabilitation tax  
9 credit.--

10 (1) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.--

11 (a) A credit in the amount of 35 percent of the costs  
12 of voluntary cleanup activity that is integral to site  
13 rehabilitation at the following sites is allowed against any  
14 tax due for a taxable year under this chapter:

15 1. A drycleaning-solvent-contaminated site eligible  
16 for state-funded site rehabilitation under s. 376.3078(3);

17 2. A drycleaning-solvent-contaminated site at which  
18 cleanup is undertaken by the real property owner pursuant to  
19 s. 376.3078(11), if the real property owner is not also, and  
20 has never been, the owner or operator of the drycleaning  
21 facility where the contamination exists; ~~or~~

22 3. A brownfield site in a designated brownfield area  
23 under s. 376.80; ~~or~~

24 4. Any other contaminated site at which the property  
25 owner did not cause or contribute to the contamination and for  
26 which cleanup is undertaken under a voluntary rehabilitation  
27 agreement approved by the Department of Environmental  
28 Protection.

29 (b) For all applications received by January 15, if,  
30 as of the following March 1, the credits granted under  
31 paragraph (a) do not exhaust the annual maximum allowable

1 credits under paragraph (h), any remaining credits may be  
2 granted for petroleum-contaminated sites at which cleanups are  
3 being conducted under the preapproved advanced cleanup program  
4 authorized in s. 376.30713(4), but only up to the amount of  
5 private funding involved in the site-cleanup activity. Tax  
6 credit applications submitted for petroleum-contaminated sites  
7 may not be included in the carry-forward provision of s.  
8 376.30781(9), which otherwise allows applications that do not  
9 receive credits due to an exhaustion of the annual tax credit  
10 authorization to be carried forward in the same order for the  
11 next year's annual tax credit allocation, if any, based on the  
12 prior year's application.

13 (c)(b) A taxpayer, or multiple taxpayers working  
14 jointly to clean up a single site, may not receive more than  
15 \$250,000 per year in tax credits for each site voluntarily  
16 rehabilitated. Multiple taxpayers shall receive tax credits in  
17 the same proportion as their contribution to payment of  
18 cleanup costs. Subject to the same conditions and limitations  
19 as provided in this section, a municipality or county which  
20 voluntarily rehabilitates a site may receive not more than  
21 \$250,000 per year in tax credits which it can subsequently  
22 transfer subject to the provisions in paragraph (h).

23 (d)(e) If the credit granted under this section is not  
24 fully used in any one year because of insufficient tax  
25 liability on the part of the corporation, the unused amount  
26 may be carried forward for a period not to exceed 5 years. The  
27 carryover credit may be used in a subsequent year when the tax  
28 imposed by this chapter for that year exceeds the credit for  
29 which the corporation is eligible in that year under this  
30 section after applying the other credits and unused carryovers  
31 in the order provided by s. 220.02(10).



1           (e)~~(d)~~ A taxpayer that files a consolidated return in  
2 this state as a member of an affiliated group under s.  
3 220.131(1) may be allowed the credit on a consolidated return  
4 basis up to the amount of tax imposed upon and paid by the  
5 taxpayer that incurred the rehabilitation costs.

6           (f)~~(e)~~ A taxpayer that receives credit under s.  
7 199.1055 is ineligible to receive credit under this section in  
8 a given tax year.

9           (g)~~(f)~~ A taxpayer that receives state-funded site  
10 rehabilitation under s. 376.3078(3) for rehabilitation of a  
11 drycleaning-solvent-contaminated site is ineligible to receive  
12 credit under this section for costs incurred by the taxpayer  
13 in conjunction with the rehabilitation of that site during the  
14 same time period that state-administered site rehabilitation  
15 was underway.

16           (h)~~(g)~~ The total amount of the tax credits which may  
17 be granted under this section and s. 199.1055 is \$2 million  
18 annually.

19           (i)~~(h)~~1. Tax credits that may be available under this  
20 section to an entity eligible under s. 376.30781 may be  
21 transferred after a merger or acquisition to the surviving or  
22 acquiring entity and used in the same manner and with the same  
23 limitations.

24           2. The entity or its surviving or acquiring entity as  
25 described in subparagraph 1., may transfer any unused credit  
26 in whole or in units of no less than 25 percent of the  
27 remaining credit. The entity acquiring such credit may use it  
28 in the same manner and with the same limitation as described  
29 in this section. Such transferred credits may not be  
30 transferred again although they may succeed to a surviving or  
31

1 acquiring entity subject to the same conditions and  
2 limitations as described in this section.

3           3. In the event the credit provided for under this  
4 section is reduced either as a result of a determination by  
5 the Department of Environmental Protection or an examination  
6 or audit by the Department of Revenue, such tax deficiency  
7 shall be recovered from the first entity, or the surviving or  
8 acquiring entity, to have claimed such credit up to the amount  
9 of credit taken. Any subsequent deficiencies shall be  
10 assessed against any entity acquiring and claiming such  
11 credit, or in the case of multiple succeeding entities in the  
12 order of credit succession.

13           ~~(j)(i)~~ In order to encourage completion of site  
14 rehabilitation at contaminated sites being voluntarily cleaned  
15 up and eligible for a tax credit under this section, the  
16 taxpayer may claim an additional 10 percent of the total  
17 cleanup costs, not to exceed \$50,000, in the final year of  
18 cleanup as evidenced by the Department of Environmental  
19 Protection issuing a "No Further Action" order for that site.

20           Section 11. Section 290.007, Florida Statutes, is  
21 amended to read:

22           290.007 State incentives available in enterprise zones  
23 and brownfield areas.--The following incentives are provided  
24 by the state to encourage the revitalization of enterprise  
25 zones and brownfield areas designated under s. 376.80:

26           (1) The enterprise zone jobs credit and the designated  
27 brownfield area jobs credit provided in s. 220.181.

28           (2) The enterprise zone or designated brownfield area  
29 property tax credit provided in s. 220.182.

30           (3) The community contribution tax credits provided in  
31 ss. 220.183 and 624.5105.

1           (4) The sales tax exemption for building materials  
2 used in the rehabilitation of real property in enterprise  
3 zones or designated brownfield areas provided in s.  
4 212.08(5)(g).

5           (5) The sales tax exemption for business equipment  
6 used in an enterprise zone or a designated brownfield area  
7 provided in s. 212.08(5)(h).

8           (6) The sales tax exemption for electrical energy used  
9 in an enterprise zone or a designated brownfield area provided  
10 in s. 212.08(15).

11           (7) The enterprise zone jobs credit and the designated  
12 brownfield area jobs credit against the sales tax provided in  
13 s. 212.096.

14           (8) Notwithstanding any law to the contrary, the  
15 Public Service Commission may allow public utilities and  
16 telecommunications companies to grant discounts of up to 50  
17 percent on tariffed rates for services to small businesses  
18 located in an enterprise zone designated pursuant to s.  
19 290.0065 or a brownfield area designated under s.376.80. Such  
20 discounts may be granted for a period not to exceed 5 years.  
21 For purposes of this subsection, "public utility" has the same  
22 meaning as in s. 366.02(1) and "telecommunications company"  
23 has the same meaning as in s. 364.02(12)~~s. 364.02(7)~~.

24           Section 12. Section 376.30702, Florida Statutes, is  
25 created to read:

26           376.30702 The State-Owned-Lands Cleanup Program;  
27 findings; intent; purpose; program requirements; funding;  
28 liability protection; cost recovery.--

29           (1) FINDINGS; INTENT.--In addition to the legislative  
30 findings set forth in s. 376.30, the Legislature finds and  
31 declares that:

1           (a) Significant quantities of pollutants or hazardous  
2 substances have been discharged in the past on state-owned  
3 lands. Generally, these discharges have occurred as part of  
4 the normal operation of facilities that existed on the  
5 property. Many of these discharges occurred prior to the state  
6 acquiring title to the property, or the discharges resulted  
7 from the acts of tenants or lessees of the state-owned lands.

8           (b) These discharges of pollutants and hazardous  
9 substances on state-owned lands pose a significant threat to  
10 the quality of the groundwaters and inland surface waters of  
11 this state.

12           (c) Where contamination of the groundwater or surface  
13 water has occurred, remedial measures have often been delayed  
14 for long periods while determinations as to liability and the  
15 extent of liability have been made, and such delays have  
16 resulted in the continuation and intensification of the threat  
17 to the public health, safety, and welfare; in greater damage  
18 to the environment; and in significantly higher costs to  
19 contain and remove the contamination.

20           (d) Adequate financial resources must be readily  
21 available to provide for the expeditious supply of safe and  
22 reliable alternative sources of potable water to affected  
23 persons and to provide a means for investigation and  
24 rehabilitation without delay of contaminated sites on  
25 state-owned lands.

26           (e) Site rehabilitation at contaminated sites on  
27 state-owned lands should be based on the actual risk that  
28 contamination may pose to the environment and public health,  
29 taking into account current and future land and water use and  
30 the degree to which contamination may spread and place the  
31 public or the environment at risk.

1           (2) CREATION; PURPOSES OF PROGRAM.--

2           (a) There is created the Florida State-Owned-Lands  
3 Cleanup Program to be administered by the department. To  
4 encourage detection, reporting, and cleanup of contamination  
5 on state-owned lands, the department shall, within the  
6 guidelines established in this section, implement a cleanup  
7 program to provide state-funded and state-managed site  
8 rehabilitation for all state-owned property contaminated by  
9 discharges of pollutants or hazardous substances occurring  
10 before July 1, 2000. The Legislature intends to address only  
11 residual historical contamination on state-owned lands, and it  
12 is not the intent of this program to provide funding for  
13 environmental compliance for ongoing operations that may cause  
14 future contamination on state-owned lands.

15           (b) Continuation of this program is subject to an  
16 annual appropriation from the Legislature. Continued state  
17 funding will not be considered an entitlement or a vested  
18 right under this section. The department shall not obligate  
19 funds in excess of the annual appropriation established in  
20 subsection (6).

21           (c) Whenever, in its determination, incidents of  
22 contamination on state-owned lands caused by pollutants or  
23 hazardous substances may pose a threat to the environment or  
24 the public health, safety, or welfare, the department shall  
25 obligate moneys available under this section to provide for:

26           1. Prompt investigation and assessment of the  
27 contaminated site.

28           2. Expeditious treatment, restoration, or replacement  
29 of potable water supplies as provided in s. 376.30(3)(c)1.

30           3. Rehabilitation of contaminated sites, which shall  
31 consist of rehabilitation of affected soil, groundwater,

1 sediment and surface waters, using the most cost-effective  
2 alternative that is technologically feasible and reliable and  
3 that provides adequate protection of the public health,  
4 safety, and welfare and minimizes environmental damage, in  
5 accordance with the rehabilitation criteria established by the  
6 department under s. 376.3078(4), except that nothing in this  
7 subsection may be construed to authorize the department to  
8 obligate funds for payment of costs that may be associated  
9 with, but are not integral to, site rehabilitation.

10 4. Maintenance and monitoring of contaminated sites.

11 5. Inspection and supervision of activities described  
12 in this subsection.

13 6. Payment of expenses incurred by the department in  
14 its efforts to obtain from responsible parties the payment or  
15 recovery of reasonable costs resulting from the activities  
16 described in this subsection.

17 7. Payment of any other reasonable costs of  
18 administration, including those administrative costs incurred  
19 by the Department of Health in providing field and laboratory  
20 services, toxicological risk assessment, and other assistance  
21 to the department in the investigation of drinking water  
22 contamination complaints and costs associated with public  
23 information and education activities.

24 8. Reasonable costs of restoring property as nearly as  
25 practicable to the conditions that existed prior to activities  
26 associated with contamination assessment or remedial action.

27 (3) SITE PRIORITY RANKING AND CLEANUP CRITERIA.--

28 (a) The department shall determine the priority ranking  
29 of all known contaminated sites on state-owned lands using the  
30 criteria listed in s. 376.3078(7) and (8). It is the intent of  
31 the Legislature that site rehabilitation be conducted first at

1 those sites that pose the greatest threat to human health and  
2 the environment, within the availability of funds appropriated  
3 annually for this program.

4 (b) The department shall conduct site rehabilitation  
5 at contaminated sites being cleaned up under this program  
6 using the cleanup criteria established in s. 376.3078(4) and  
7 chapter 62-777, Florida Administrative Code, as that chapter  
8 may hereafter be amended.

9 (c) It is recognized that restoration of groundwater  
10 resources contaminated with pollutants or hazardous substances  
11 may not be achievable using currently available technology. In  
12 situations where the use of available technology is not  
13 expected to achieve water quality standards, the department  
14 may use innovative technology that has been field-tested and  
15 that has engineering and cost data available.

16 (d) This subsection may not be construed to restrict  
17 the department from temporarily postponing completion of any  
18 site rehabilitation activities at a contaminated site on  
19 state-owned lands for which funds are being expended under  
20 this section whenever the postponement is deemed necessary in  
21 order to make funds available for rehabilitation of another  
22 contamination site on state-owned lands having a higher  
23 priority status.

24 (4) LIABILITY PROTECTION.--

25 (a) Any state agency that controls or manages  
26 state-owned lands that are contaminated with pollutants or  
27 hazardous substances is relieved of further liability for  
28 remediation of the contaminated site or sites to the state and  
29 to third parties and of liability in contribution to any other  
30 party who has or may incur cleanup liability for the  
31 contaminated site or sites.

1           (b) This section may not be construed as a limitation  
2 on the right of a third party other than the state to pursue  
3 an action for damages to property or person; however, such an  
4 action may not compel site rehabilitation in excess of that  
5 required by the department.

6           (c) This section does not affect the department's  
7 ability or authority to pursue enforcement compelling site  
8 rehabilitation, or to pursue penalties available under current  
9 law, against any person who may have liability with respect to  
10 a contaminated site on state-owned land and who has not  
11 received cleanup liability protection under this section.

12           (d) This section does not affect the department's  
13 ability or authority to seek contribution from any person who  
14 may have liability with respect to a contaminated site on  
15 state-owned land and who has not received cleanup liability  
16 protection under this section.

17           (e) This section does not subject the department to  
18 liability for any action that may be required of the real  
19 property owner or the owner or operator of a facility on  
20 state-owned lands by any private party or any local, state, or  
21 Federal Government entity.

22           (5) DEPARTMENTAL DUTY TO SEEK RECOVERY AND  
23 REIMBURSEMENT.--

24           (a) Except as provided in subsection (4) and as  
25 otherwise provided by law, the department shall recover from  
26 any person causing or having caused the discharge of  
27 pollutants or hazardous substances on state-owned lands,  
28 jointly and severally, all sums owed or expended for site  
29 rehabilitation at a site designated under the  
30 State-Owned-Lands Cleanup Program under s. 376.308, except  
31 that the department may decline to pursue such recovery if it



1 finds the amount involved to be too small or the likelihood of  
2 recovery too uncertain.

3 (b) Except as provided in subsection (4) and as  
4 otherwise provided by law, it is the duty of the department in  
5 administering the State-Owned-Lands Cleanup Program to  
6 diligently pursue the recovery of any sum expended from the  
7 fund for site rehabilitation in accordance with the provisions  
8 of this section, unless the department finds the amount  
9 involved to be too small or the likelihood of recovery too  
10 uncertain. For the purposes of s. 95.11, the limitation period  
11 within which to institute an action to recover such sums shall  
12 commence on the last date on which any such sums were expended  
13 and not the date on which the discharge occurred.

14 Section 13. Section 376.30781, Florida Statutes, is  
15 amended to read:

16 376.30781 Partial tax credits for rehabilitation of  
17 ~~drycleaning-solvent-contaminated sites and brownfield sites in~~  
18 ~~designated brownfield areas~~; application process; rulemaking  
19 authority; revocation authority.--

20 (1) The Legislature finds that:

21 (a) To facilitate property transactions and economic  
22 growth and development, it is in the interest of the state to  
23 encourage the voluntary cleanup, at the earliest possible  
24 time, of contaminated ~~drycleaning-solvent-contaminated sites~~  
25 ~~and brownfield sites in designated brownfield areas~~.

26 (b) It is the intent of the Legislature to encourage  
27 the voluntary cleanup of contaminated  
28 ~~drycleaning-solvent-contaminated sites and brownfield sites in~~  
29 ~~designated brownfield areas~~ by providing a partial tax credit  
30 for the restoration of such property in specified  
31 circumstances.

1           (2)(a) A credit in the amount of 35 percent of the  
2 costs of voluntary cleanup activity that is integral to site  
3 rehabilitation at the following sites is allowed pursuant to  
4 ss. 199.1055 and 220.1845:

5           1. A drycleaning-solvent-contaminated site eligible  
6 for state-funded site rehabilitation under s. 376.3078(3);

7           2. A drycleaning-solvent-contaminated site at which  
8 cleanup is undertaken by the real property owner pursuant to  
9 s. 376.3078(11), if the real property owner is not also, and  
10 has never been, the owner or operator of the drycleaning  
11 facility where the contamination exists; ~~or~~

12           3. A brownfield site in a designated brownfield area  
13 under s. 376.80; ~~or~~

14           4. Any other contaminated site at which the property  
15 owner did not cause or contribute to the contamination and for  
16 which cleanup is undertaken under a voluntary rehabilitation  
17 agreement approved by the Department of Environmental  
18 Protection.

19           (b) For all applications received by January 15, if,  
20 as of the following March 1, the credits granted under  
21 paragraph (a) do not exhaust the annual maximum allowable  
22 credits under subsection (3), any remaining credits may be  
23 granted for petroleum-contaminated sites at which cleanups are  
24 being conducted under the preapproved advanced cleanup program  
25 authorized in s. 376.30713(4), but only up to the amount of  
26 private funding involved in the site-cleanup activity. Tax  
27 credit applications submitted for petroleum-contaminated sites  
28 may not be included in the carry-forward provision of  
29 subsection (9), which otherwise allows applications that do  
30 not receive credits due to an exhaustion of the annual tax  
31 credit authorization to be carried forward in the same order

1 for the next year's annual tax credit allocation, if any,  
2 based on the prior year's application.

3 (c)~~(b)~~ A taxpayer, or multiple taxpayers working  
4 jointly to clean up a single site, may not receive more than  
5 \$250,000 per year in tax credits for each site voluntarily  
6 rehabilitated. Multiple taxpayers shall receive tax credits in  
7 the same proportion as their contribution to payment of  
8 cleanup costs. Tax credits are available only for site  
9 rehabilitation conducted during the calendar tax year for in  
10 which the tax credit application is submitted.

11 (d)~~(c)~~ In order to encourage completion of site  
12 rehabilitation at contaminated sites that are being  
13 voluntarily cleaned up and that are eligible for a tax credit  
14 under this section, the tax credit applicant may claim an  
15 additional 10 percent of the total cleanup costs, not to  
16 exceed \$50,000, in the final year of cleanup as evidenced by  
17 the Department of Environmental Protection issuing a "no  
18 further action" order for that site.

19 (3) The Department of Environmental Protection shall  
20 be responsible for allocating the tax credits provided for in  
21 ss. 199.1055 and 220.1845, not to exceed a total of \$2 million  
22 in tax credits annually.

23 (4) To claim the credit for site rehabilitation  
24 conducted during the current calendar year, each applicant  
25 must apply to the Department of Environmental Protection for  
26 an allocation of the \$2 million annual credit by January 15 of  
27 the following year ~~December 31~~ on a form developed by the  
28 Department of Environmental Protection in cooperation with the  
29 Department of Revenue. The form shall include an affidavit  
30 from each applicant certifying that all information contained  
31 in the application, including all records of costs incurred

1 and claimed in the tax credit application, are true and  
2 correct. If the application is submitted pursuant to  
3 subparagraph (2)(a)2., the form must include an affidavit  
4 signed by the real property owner stating that it is not, and  
5 has never been, the owner or operator of the drycleaning  
6 facility where the contamination exists. If the application is  
7 submitted under subparagraph (2)(b)2., the form must include  
8 an affidavit signed by the person agreeing to conduct  
9 voluntary cleanup stating that he or she did not cause or  
10 contribute to the contamination at the site. Approval of  
11 partial tax credits must be accomplished on a first-come,  
12 first-served basis based upon the date complete applications  
13 are received by the Division of Waste Management. An applicant  
14 shall submit only one complete application per site for each  
15 calendar year's site rehabilitation costs. Placeholder  
16 applications may not be accepted and will not secure a place  
17 in the first-come, first-served application line per year. To  
18 be eligible for a tax credit the applicant must:  
19       (a) Have entered into a voluntary cleanup agreement  
20 with the Department of Environmental Protection for a  
21 contaminated drycleaning-solvent-contaminated site or into a  
22 Brownfield Site Rehabilitation Agreement, as applicable; and  
23       (b) Have paid all deductibles pursuant to s.  
24 376.3078(3)(d) for eligible drycleaning-solvent-cleanup  
25 program sites.  
26       (5) To obtain the tax credit certificate, an applicant  
27 must annually file an application for certification, which  
28 must be received by the Department of Environmental  
29 Protection's Division of Waste Management ~~Protection~~ by  
30 January 15 of the year following the calendar year for which  
31 site rehabilitation costs are being claimed in a tax credit

1 application ~~December 31~~. The applicant must provide all  
2 pertinent information requested on the tax credit application  
3 form, including, at a minimum, the name and address of the  
4 applicant and the address and tracking identification number  
5 of the eligible site. Along with the application form, the  
6 applicant must submit the following:

7       (a) A nonrefundable review fee of \$250 made payable to  
8 the Water Quality Assurance Trust Fund to cover the  
9 administrative costs associated with the department's review  
10 of the tax credit application;

11       (b) Copies of contracts and documentation of contract  
12 negotiations, accounts, invoices, sales tickets, or other  
13 payment records from purchases, sales, leases, or other  
14 transactions involving actual costs incurred for that tax year  
15 related to site rehabilitation, as that term is defined in ss.  
16 376.301 and 376.79;

17       (c) Proof that the documentation submitted pursuant to  
18 paragraph (b) has been reviewed and verified by an independent  
19 certified public accountant in accordance with standards  
20 established by the American Institute of Certified Public  
21 Accountants. Specifically, the certified public accountant  
22 must attest to the accuracy and validity of the costs incurred  
23 and paid by conducting an independent review of the data  
24 presented by the applicant. Accuracy and validity of costs  
25 incurred and paid would be determined once the level of effort  
26 was certified by an appropriate professional registered in  
27 this state in each contributing technical discipline. The  
28 certified public accountant's report would also attest that  
29 the costs included in the application form are not duplicated  
30 within the application. A copy of the accountant's report  
31

1 shall be submitted to the Department of Environmental  
2 Protection with the tax credit application; and

3 (d) A certification form stating that site  
4 rehabilitation activities associated with the documentation  
5 submitted pursuant to paragraph (b) have been conducted under  
6 the observation of, and related technical documents have been  
7 signed and sealed by, an appropriate professional registered  
8 in this state in each contributing technical discipline. The  
9 certification form shall be signed and sealed by the  
10 appropriate registered professionals stating that the costs  
11 incurred were integral, necessary, and required for site  
12 rehabilitation, as that term is defined in ss. 376.301 and  
13 376.79.

14 (6) The certified public accountant and appropriate  
15 registered professionals submitting forms as part of a tax  
16 credit application must verify such forms. Verification must  
17 be accomplished as provided in s. 92.525(1)(b) and subject to  
18 the provisions of s. 92.525(3).

19 (7) The Department of Environmental Protection shall  
20 review the tax credit application and any supplemental  
21 documentation that the applicant may submit before the annual  
22 application deadline in order to have the application  
23 considered complete ~~submitted by each applicant~~, for the  
24 purpose of verifying that the applicant has met the qualifying  
25 criteria in subsections (2) and (4) and has submitted all  
26 required documentation listed in subsection (5). Upon  
27 verification that the applicant has met these requirements,  
28 the department shall issue a written decision granting  
29 eligibility for partial tax credits (a tax credit certificate)  
30 in the amount of 35 percent of the total costs claimed,  
31 subject to the \$250,000 limitation, for the calendar ~~tax~~ year

1 for in which the tax credit application is submitted based on  
2 the report of the certified public accountant and the  
3 certifications from the appropriate registered technical  
4 professionals.

5 (8) On or before March 1, the Department of  
6 Environmental Protection shall inform each eligible applicant  
7 for sites listed in paragraph (2)(a) of the amount of its  
8 partial tax credit and provide each eligible applicant with a  
9 tax credit certificate that must be submitted with its tax  
10 return to the Department of Revenue to claim the tax credit.  
11 Credits will not result in the payment of refunds if total  
12 credits exceed the amount of tax owed.

13 (9) Except for applicants for sites listed in  
14 paragraph (2)(b), if an applicant does not receive a tax  
15 credit allocation due to an exhaustion of the \$2 million  
16 annual tax credit authorization, such application will then be  
17 included in the same first-come, first-served order in the  
18 next year's annual tax credit allocation, if any, based on the  
19 prior year application.

20 (10) The Department of Environmental Protection may  
21 adopt rules to prescribe the necessary forms required to claim  
22 tax credits under this section and to provide the  
23 administrative guidelines and procedures required to  
24 administer this section. ~~Prior to the adoption of rules~~  
25 ~~regulating the tax credit application, the department shall,~~  
26 ~~by September 1, 1998, establish reasonable interim application~~  
27 ~~requirements and forms.~~

28 (11) The Department of Environmental Protection may  
29 revoke or modify any written decision granting eligibility for  
30 partial tax credits under this section if it is discovered  
31 that the tax credit applicant submitted any false statement,

1 representation, or certification in any application, record,  
2 report, plan, or other document filed in an attempt to receive  
3 partial tax credits under this section. The Department of  
4 Environmental Protection shall immediately notify the  
5 Department of Revenue of any revoked or modified orders  
6 affecting previously granted partial tax credits.  
7 Additionally, the taxpayer must notify the Department of  
8 Revenue of any change in its tax credit claimed.

9 (12) An owner, operator, or real property owner who  
10 receives state-funded site rehabilitation under s. 376.3078(3)  
11 for rehabilitation of a drycleaning-solvent-contaminated site  
12 is ineligible to receive a tax credit under s. 199.1055 or s.  
13 220.1845 for costs incurred by the taxpayer in conjunction  
14 with the rehabilitation of that site during the same time  
15 period that state-administered site rehabilitation was  
16 underway.

17 (13) Any person who receives partial state-funded site  
18 rehabilitation under the preapproved advanced cleanup program  
19 authorized in s. 376.30713(4) is ineligible to receive tax  
20 credits under s. 199.1055 or s. 220.1845 for the portion of  
21 site rehabilitation costs paid for by the state.

22 (14) Regardless of the effective date of this statute,  
23 the Legislature intends to allow tax credit applications filed  
24 under paragraph (2)(b) to include site rehabilitation costs  
25 for the entire 2000 calendar year rather than only those costs  
26 incurred and paid from July 1, 2000, forward.

27 Section 14. Section 376.84, Florida Statutes, is  
28 amended to read:

29 376.84 Brownfield redevelopment economic  
30 incentives.--It is the intent of the Legislature that  
31 brownfield redevelopment activities be viewed as opportunities



1 to significantly improve the utilization, general condition,  
2 and appearance of these sites. Alternative ~~Different~~ standards  
3 than those in place for new development, as allowed under  
4 current state and local laws, should be used to the fullest  
5 extent to encourage the redevelopment of a brownfield. State  
6 and local governments are encouraged to offer redevelopment  
7 incentives for this purpose, as an ongoing public investment  
8 in infrastructure and services, to help eliminate the public  
9 health and environmental hazards, and to promote the creation  
10 of jobs in these areas. These ~~Such~~ incentives may include  
11 financial, regulatory, and technical assistance to persons and  
12 businesses involved in the redevelopment of the brownfield  
13 pursuant to this act.

14 (1) Financial incentives and local incentives for  
15 redevelopment may include, but not be limited to:

16 (a) Tax increment financing through community  
17 redevelopment agencies, pursuant to part III of chapter 163,  
18 or any other entities approved by the local government for the  
19 purpose of redeveloping brownfield areas.

20 (b) Enterprise zone tax exemptions for businesses  
21 pursuant to chapters 196 and 290.

22 (c) Safe neighborhood improvement districts as  
23 provided in ss. 163.501-163.523.

24 (d) Waiver, reduction, or limitation by line of  
25 business with respect to occupational license taxes pursuant  
26 to chapter 205.

27 (e) Tax exemption for historic properties as provided  
28 in s. 196.1997.

29 (f) Residential electricity exemption of up to the  
30 first 500 kilowatts of use may be exempted from the municipal  
31 public service tax pursuant to s. 166.231.

- 1 (g) Minority business enterprise programs as provided  
2 in s. 287.0943.
- 3 (h) Electric and gas tax exemption as provided in s.  
4 166.231(6).
- 5 (i) Economic development tax abatement as provided in  
6 s. 196.1995.
- 7 (j) Grants, including community development block  
8 grants.
- 9 (k) Pledging of revenues to secure bonds.
- 10 (l) Low-interest revolving loans and zero-interest  
11 loan pools.
- 12 (m) Local grant programs for facade, storefront,  
13 signage, and other business improvements.
- 14 (n) Governmental coordination of loan programs with  
15 lenders, such as microloans, business reserve fund loans,  
16 letter of credit enhancements, gap financing, land lease and  
17 sublease loans, and private equity.
- 18 (o) Payment schedules over time for payment of fees,  
19 within criteria, and marginal cost pricing.
- 20 (2) Regulatory incentives may include, but not be  
21 limited to:
- 22 (a) Cities' absorption of developers' concurrency  
23 needs.
- 24 (b) Developers' performance of certain analyses.
- 25 (c) Exemptions and lessening of state and local review  
26 requirements.
- 27 (d) Water and sewer regulatory incentives.
- 28 (e) Waiver of transportation impact fees and permit  
29 fees.
- 30 (f) Zoning incentives to reduce review requirements  
31 for redevelopment changes in use and occupancy; establishment

1 of code criteria for specific uses; and institution of credits  
2 for previous use within the area.

3 (g) Flexibility in parking standards and buffer zone  
4 standards.

5 (h) Environmental management through specific code  
6 criteria and conditions allowed by current law.

7 (i) Maintenance standards and activities by ordinance  
8 and otherwise, and increased security and crime prevention  
9 measures available through special assessments.

10 (j) Traffic-calming measures.

11 (k) Historic preservation ordinances, loan programs,  
12 and review and permitting procedures.

13 (l) One-stop permitting and streamlined development  
14 and permitting process.

15 (3) Technical assistance incentives may include, but  
16 not be limited to:

17 (a) Expedited development applications.

18 (b) Formal and informal information on business  
19 incentives and financial programs.

20 (c) Site design assistance.

21 (d) Marketing and promotion of projects or areas.

22 (4) A local government having a designated brownfield  
23 area under s. 376.80 and a brownfield site rehabilitation  
24 agreement under subsection (5) of that section may issue  
25 revenue bonds under s. 163.385 and employ tax increment  
26 financing under s. 163.387 for the purpose of financing the  
27 implementation of the brownfield site rehabilitation agreement  
28 and the local government's approved plan for revitalizing the  
29 brownfield area, except that in a charter county such  
30 incentive shall be employed consistent with the provisions of  
31 s. 163.410.

1           (5) A local government having a designated brownfield  
2 area as described in subsection (4) may also exercise the  
3 powers granted under s. 163.514 for community redevelopment  
4 improvement districts, including the authority to levy special  
5 assessments when such mechanisms will assist in revitalizing  
6 the brownfield area.

7           Section 15. Subsection (1) of section 376.86, Florida  
8 Statutes, is amended to read:

9           376.86 Brownfield Areas Loan Guarantee Program.--

10           (1) The Brownfield Areas Loan Guarantee Council is  
11 created to review and approve or deny by a majority vote of  
12 its membership, the situations and circumstances for  
13 participation in partnerships by agreements with local  
14 governments, financial institutions, and others associated  
15 with the redevelopment of brownfield areas pursuant to the  
16 Brownfields Redevelopment Act for a limited state guaranty of  
17 up to 4 ~~5~~ years of loan guarantees or loan loss reserves  
18 issued pursuant to law. The limited state loan guaranty  
19 applies only to 20 ~~10~~ percent of the primary lenders'~~lenders~~  
20 loans for redevelopment projects in brownfield areas. A  
21 limited state guaranty of private loans or a loan loss reserve  
22 is authorized for lenders licensed to operate in the state  
23 upon a determination by the council that such an arrangement  
24 ~~is would be~~ in the public interest and that the likelihood of  
25 the success of the loan is great.

26           Section 16. Section 376.876, Florida Statutes, is  
27 created to read:

28           376.876 Brownfield Redevelopment Grants Program.--

29           (1) The Department of Environmental Protection shall  
30 administer a program to make grants to local governments that  
31 have designated brownfield areas under s. 376.80 and need

1 financial assistance for site assessment and cleanup  
2 activities to make the redevelopment project financially  
3 feasible. The grants may not be used for general  
4 administrative costs incurred by a local government for  
5 oversight and administration of a brownfield area  
6 redevelopment program, but instead the state grants must be  
7 used for actual site assessment and cleanup activities,  
8 including integrally related engineering design, soil removal,  
9 and soil treatment, and customary nonadministrative activities  
10 undertaken in the remediation of contamination at a designated  
11 brownfield site. The department shall take into consideration  
12 the following factors when reviewing each applicant's grant  
13 proposal:

14 (a) The level of unemployment and poverty in the  
15 census tract in the brownfield area and in which the project  
16 site is located;

17 (b) The likelihood that the proposed response action  
18 will be adequate to clean up the property in accordance with  
19 the requirements of all applicable laws;

20 (c) The presence of community benefits associated with  
21 the project, including, without limitation, the creation or  
22 revitalization of open space;

23 (d) The proximity of the project site to existing  
24 transportation and utility infrastructure appropriate to  
25 support the proposed reuse of the project site;

26 (e) Whether the project site is located in an area  
27 that has received pilot project funding for redevelopment of  
28 brownfield areas from the U.S. Environmental Protection  
29 Agency;

30 (f) Whether the local government in which the project  
31 site is located has made available substantial funds in

1 furtherance of remediation and redevelopment of the designated  
2 brownfield area; and

3 (g) Whether the local government having the designated  
4 brownfield area has completed any projects in the brownfield  
5 area.

6 (2) While grants must be applied for by municipalities  
7 or counties, the local governments may by agreement allow the  
8 grant funds to be used by local redevelopment authorities,  
9 economic development authorities, community redevelopment  
10 agencies, or other similar entities approved by the municipal  
11 or county governing body that has designated the brownfield  
12 area under s. 376.80 and has jurisdiction over the location  
13 where the redevelopment grant funds will be used.

14 (3) Each grant requires a 20-percent match from the  
15 applicant in either cash or in-kind services. A single grant  
16 may not be larger than \$300,000 during each state fiscal year.  
17 Of each grant, no more than \$100,000 may be used for site  
18 assessment activities. The remainder of the grant amount is to  
19 be used for cleanup activities at a brownfield site. In the  
20 first fiscal year in which the Legislature provides an  
21 appropriation for this grant program, the department shall  
22 administer the funds to assure that at least one-half of the  
23 amount available is awarded to local governments that can  
24 demonstrate compliance with paragraphs (1)(e), (f), and (g).

25 (4) The department may adopt rules to administer the  
26 grant program authorized by this section relating to  
27 application forms, timeframes for submission of applications,  
28 notification of grant awards, and grant agreement documents  
29 required.

30 Section 17. The sum of \$5 million is appropriated from  
31 the General Revenue Fund to the Department of Environmental

1 Protection for the purpose of administering the Brownfield  
2 Redevelopment Grants Program under section 376.876, Florida  
3 Statutes, during the 2000-2001 fiscal year.

4       Section 18. The sum of \$2.5 million is appropriated  
5 from the General Revenue Fund to the Department of  
6 Environmental Protection for the purpose of administering the  
7 State-Owned-Lands Cleanup Program under section 376.30702,  
8 Florida Statutes, during the 2000-2001 fiscal year.

9       Section 19. This act shall take effect July 1, 2000.

10

11                   \*\*\*\*\*

12                                   SENATE SUMMARY

13       Provides financial incentives through tax exemptions, tax  
14       credits, and appropriations for new programs in  
15       designated brownfield areas.

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