

By the Committees on Comprehensive Planning, Local and Military Affairs; Natural Resources; and Senator Latvala

316-1782B-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 limited liability
23 protection; amending s. 376.30781, F.S.;
24 broadening the partial tax credits for the
25 rehabilitation of certain contaminated sites;
26 clarifying provisions regarding the filing for
27 the tax credits; amending s. 376.84, F.S.;
28 authorizing entities approved by the local
29 government for the purpose of redeveloping
30 brownfield areas to use tax increment
31 financing; amending s. 376.86, F.S.; increasing

1 the limits of the state loan guaranty in
2 brownfield areas; creating s. 376.876, F.S.;
3 providing for a Brownfield Redevelopment Grants
4 Program in the Department of Environmental
5 Protection; specifying the uses of grant funds;
6 requiring matching funds; authorizing the
7 department to adopt rules; providing
8 appropriations; repealing s. 211.3103(9), F.S.;
9 deleting requirements for a county that accepts
10 real property of mined or reclaimed land from
11 phosphate mining companies to forfeit a portion
12 of its share of severance tax equal to the
13 value of property donated; providing an
14 effective date.

15
16 Be It Enacted by the Legislature of the State of Florida:

17
18 Section 1. Subsection (4) of section 197.432, Florida
19 Statutes, is amended to read:

20 197.432 Sale of tax certificates for unpaid taxes.--

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

1 the provisions of s. 197.502(4)~~s. 197.502(3)~~ shall be
2 invoked.

3 Section 2. Present subsections (2), (3), (4), (5),
4 (6), (7), (8), (9), (10), and (11) of section 197.502, Florida
5 Statutes, are redesignated as subsections (3), (4), (5), (6),
6 (7), (8), (9), (10), (11), and (12), respectively, and a new
7 subsection (2) is added to that section to read:

8 197.502 Application for obtaining tax deed by holder
9 of tax sale certificate; fees.--

10 (2) When a tax certificate that is 2 years old or
11 older exists against a parcel that is located within a
12 designated brownfield area under s. 376.80, the municipality
13 or county may file a tax deed application in the same manner
14 in which an application on a county-held tax certificate is
15 filed and processed under chapter 197.

16 Section 3. Paragraph (a) of subsection (1) of section
17 197.522, Florida Statutes, is amended to read:

18 197.522 Notice to owner when application for tax deed
19 is made.--

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

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

31

1 199.1055 Contaminated site rehabilitation tax
2 credit.--
3 (1) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.--
4 (a) A credit in the amount of 35 percent of the costs
5 of voluntary cleanup activity that is integral to site
6 rehabilitation at the following sites is allowed against any
7 tax due for a taxable year under s. 199.032, less any credit
8 allowed by s. 220.68 for that year:
9 1. A drycleaning-solvent-contaminated site eligible
10 for state-funded site rehabilitation under s. 376.3078(3);
11 2. A drycleaning-solvent-contaminated site at which
12 cleanup is undertaken by the real property owner pursuant to
13 s. 376.3078(11), if the real property owner is not also, and
14 has never been, the owner or operator of the drycleaning
15 facility where the contamination exists; ~~or~~
16 3. A brownfield site in a designated brownfield area
17 under s. 376.80; ~~or~~
18 4. Any other contaminated site at which cleanup is
19 undertaken by a person pursuant to a voluntary cleanup
20 agreement approved by the Department of Environmental
21 Protection, if the person did not cause or contribute to the
22 contamination at the site.
23 (b) For all applications received by the Department of
24 Environmental Protection by January 15, if, as of the
25 following March 1, the credits granted under paragraph (a) do
26 not exhaust the annual maximum allowable credits under
27 paragraph (g), any remaining credits may be granted for
28 petroleum-contaminated sites at which site rehabilitation is
29 being conducted pursuant to the preapproved advanced cleanup
30 program authorized in s. 376.30713, but tax credits may be
31 granted only for 35 percent of the amount of the cost-share

1 percentage of site rehabilitation costs paid for with private
2 funding. Tax credit applications submitted for preapproved
3 advanced cleanup sites shall not be included in the
4 carry-forward provision of s. 376.30781(9), which otherwise
5 allows applications that do not receive credits due to an
6 exhaustion of the annual tax credit authorization to be
7 carried forward in the same order for the next year's annual
8 tax credit allocation, if any, based on the prior year
9 application.

10 (c)~~(b)~~ A taxpayer, or multiple taxpayers working
11 jointly to clean up a single site, may not receive more than
12 \$250,000 per year in tax credits for each site voluntarily
13 rehabilitated. Multiple taxpayers shall receive tax credits in
14 the same proportion as their contribution to payment of
15 cleanup costs. Subject to the same conditions and limitations
16 as provided in this section, a municipality or county which
17 voluntarily rehabilitates a site may receive not more than
18 \$250,000 per year in tax credits which it can subsequently
19 transfer subject to the provisions in paragraph(h)~~(g)~~.

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

24 (e)~~(d)~~ A taxpayer that receives a credit under s.
25 220.1845 is ineligible to receive credit under this section in
26 a given tax year.

27 (f)~~(e)~~ A taxpayer that receives state-funded site
28 rehabilitation pursuant to s. 376.3078(3) for rehabilitation
29 of a drycleaning-solvent-contaminated site is ineligible to
30 receive credit under this section for costs incurred by the
31 taxpayer in conjunction with the rehabilitation of that site

1 during the same time period that state-administered site
2 rehabilitation was underway.

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

6 (h)~~(g)~~1. Tax credits that may be available under this
7 section to an entity eligible under s. 376.30781 may be
8 transferred after a merger or acquisition to the surviving or
9 acquiring entity and used in the same manner with the same
10 limitations.

11 2. The entity or its surviving or acquiring entity as
12 described in subparagraph 1., may transfer any unused credit
13 in whole or in units of no less than 25 percent of the
14 remaining credit. The entity acquiring such credit may use it
15 in the same manner and with the same limitation as described
16 in this section. Such transferred credits may not be
17 transferred again although they may succeed to a surviving or
18 acquiring entity subject to the same conditions and
19 limitations as described in this section.

20 3. In the event the credit provided for under this
21 section is reduced either as a result of a determination by
22 the Department of Environmental Protection or an examination
23 or audit by the Department of Revenue, such tax deficiency
24 shall be recovered from the first entity, or the surviving or
25 acquiring entity, to have claimed such credit up to the amount
26 of credit taken. Any subsequent deficiencies shall be
27 assessed against any entity acquiring and claiming such
28 credit, or in the case of multiple succeeding entities in the
29 order of credit succession.

30 (i)~~(h)~~ In order to encourage completion of site
31 rehabilitation at contaminated sites being voluntarily cleaned

1 up and eligible for a tax credit under this section, the
2 taxpayer may claim an additional 10 percent of the total
3 cleanup costs, not to exceed \$50,000, in the final year of
4 cleanup as evidenced by the Department of Environmental
5 Protection issuing a "No Further Action" order for that site.

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

8 212.08 Sales, rental, use, consumption, distribution,
9 and storage tax; specified exemptions.--The sale at retail,
10 the rental, the use, the consumption, the distribution, and
11 the storage to be used or consumed in this state of the
12 following are hereby specifically exempt from the tax imposed
13 by this chapter.

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

15 (g) Building materials used in the rehabilitation of
16 real property located in an enterprise zone or designated
17 brownfield area.--

18 1. Beginning July 1, 1995, building materials used in
19 the rehabilitation of real property located in an enterprise
20 zone, and, after July 1, 1997, in a designated brownfield area
21 under s. 376.80, shall be exempt from the tax imposed by this
22 chapter upon an affirmative showing to the satisfaction of the
23 department that the items have been used for the
24 rehabilitation of real property located in an enterprise zone
25 or designated brownfield area. Except as provided in
26 subparagraph 2., this exemption inures to the owner, lessee,
27 or lessor of the rehabilitated real property located in an
28 enterprise zone or designated brownfield area only through a
29 refund of previously paid taxes. To receive a refund pursuant
30 to this paragraph, the owner, lessee, or lessor of the
31 rehabilitated real property located in an enterprise zone or

1 designated brownfield area must file an application under oath
2 with the governing body or enterprise zone development agency
3 having jurisdiction over the enterprise zone or designated
4 brownfield area where the business is located, as applicable,
5 which includes:

6 a. The name and address of the person claiming the
7 refund.

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

12 c. A description of the improvements made to
13 accomplish the rehabilitation of the real property.

14 d. A copy of the building permit issued for the
15 rehabilitation of the real property.

16 e. A sworn statement, under the penalty of perjury,
17 from the general contractor licensed in this state with whom
18 the applicant contracted to make the improvements necessary to
19 accomplish the rehabilitation of the real property, which
20 statement lists the building materials used in the
21 rehabilitation of the real property, the actual cost of the
22 building materials, and the amount of sales tax paid in this
23 state on the building materials. In the event that a general
24 contractor has not been used, the applicant shall provide this
25 information in a sworn statement, under the penalty of
26 perjury. Copies of the invoices which evidence the purchase of
27 the building materials used in such rehabilitation and the
28 payment of sales tax on the building materials shall be
29 attached to the sworn statement provided by the general
30 contractor or by the applicant. Unless the actual cost of
31 building materials used in the rehabilitation of real property

1 and the payment of sales taxes due thereon is documented by a
2 general contractor or by the applicant in this manner, the
3 cost of such building materials shall be an amount equal to 40
4 percent of the increase in assessed value for ad valorem tax
5 purposes.

6 f. The identifying number assigned pursuant to s.
7 290.0065 to the enterprise zone or designated brownfield area
8 in which the rehabilitated real property is located.

9 g. A certification by the local building inspector
10 that the improvements necessary to accomplish the
11 rehabilitation of the real property are substantially
12 completed.

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

15 i. 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 designated
18 brownfield area, the identifying number assigned pursuant to
19 s. 290.0065 to the enterprise zone in which the employee
20 resides.

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

1 include a sworn statement signed by the chief executive
2 officer of the city, county, or other governmental agency
3 seeking a refund which states that the building materials for
4 which a refund is sought were paid for from the funds of a
5 community development block grant or similar grant or loan
6 program.

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

26 4. An application for a refund pursuant to this
27 paragraph must be submitted to the department within 6 months
28 after the rehabilitation of the property is deemed to be
29 substantially completed by the local building inspector.

30 5. The provisions of s. 212.095 do not apply to any
31 refund application made pursuant to this paragraph. No more

1 than one exemption through a refund of previously paid taxes
2 for the rehabilitation of real property shall be permitted for
3 any one parcel of real property. No refund shall be granted
4 pursuant to this paragraph unless the amount to be refunded
5 exceeds \$500. No refund granted pursuant to this paragraph
6 shall exceed the lesser of 97 percent of the Florida sales or
7 use tax paid on the cost of the building materials used in the
8 rehabilitation of the real property as determined pursuant to
9 sub-subparagraph 1.e. or \$5,000, or, if no less than 20
10 percent of the employees of the business are residents of an
11 enterprise zone or designated brownfield area, excluding
12 temporary and part-time employees, the amount of refund
13 granted pursuant to this paragraph shall not exceed the lesser
14 of 97 percent of the sales tax paid on the cost of such
15 building materials or \$10,000. A refund approved pursuant to
16 this paragraph shall be made within 30 days of formal approval
17 by the department of the application for the refund.

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

22 7. The department shall deduct an amount equal to 10
23 percent of each refund granted under the provisions of this
24 paragraph from the amount transferred into the Local
25 Government Half-cent Sales Tax Clearing Trust Fund pursuant to
26 s. 212.20 for the county area in which the rehabilitated real
27 property is located and shall transfer that amount to the
28 General Revenue Fund.

29 8. For the purposes of the exemption provided in this
30 paragraph:

31

1 a. "Building materials" means tangible personal
2 property ~~that which~~ becomes a component part of improvements
3 to real property.

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

6 c. "Rehabilitation of real property" means the
7 reconstruction, renovation, restoration, rehabilitation,
8 construction, or expansion of improvements to real property.

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

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

13 (h) Business property used in an enterprise zone or
14 designated brownfield area--

15 1. Beginning July 1, 1995, business property purchased
16 for use by businesses located in an enterprise zone ~~that which~~
17 is subsequently used in an enterprise zone or, after July 1,
18 1997, in a designated brownfield area under s. 376.80, shall
19 be exempt from the tax imposed by this chapter. This exemption
20 inures to the business only through a refund of previously
21 paid taxes. A refund shall be authorized upon an affirmative
22 showing by the taxpayer to the satisfaction of the department
23 that the requirements of this paragraph have been met.

24 2. To receive a refund, the business must file under
25 oath with the governing body or enterprise zone development
26 agency having jurisdiction over the enterprise zone or
27 designated brownfield area where the business is located, as
28 applicable, an application which includes:

29 a. The name and address of the business claiming the
30 refund.

31

1 b. The identifying number assigned pursuant to s.
2 290.0065 to the enterprise zone or designated brownfield area
3 in which the business is located.

4 c. A specific description of the property for which a
5 refund is sought, including its serial number or other
6 permanent identification number.

7 d. The location of the property.

8 e. The sales invoice or other proof of purchase of the
9 property, showing the amount of sales tax paid, the date of
10 purchase, and the name and address of the sales tax dealer
11 from whom the property was purchased.

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

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

20 3. Within 10 working days after receipt of an
21 application, the governing body or enterprise zone development
22 agency having jurisdiction over the enterprise zone or
23 designated brownfield area shall review the application to
24 determine if it contains all the information required pursuant
25 to subparagraph 2. and meets the criteria set out in this
26 paragraph. The governing body or agency shall certify all
27 applications that contain the information required pursuant to
28 subparagraph 2. and meet the criteria set out in this
29 paragraph as eligible to receive a refund. If applicable, the
30 governing body or agency shall also certify if 20 percent of
31 the employees of the business are residents of an enterprise

1 zone or designated brownfield area, excluding temporary and
2 part-time employees. The certification shall be in writing,
3 and a copy of the certification shall be transmitted to the
4 executive director of the Department of Revenue. The business
5 shall be responsible for forwarding a certified application to
6 the department within the time specified in subparagraph 4.

7 4. An application for a refund pursuant to this
8 paragraph must be submitted to the department within 6 months
9 after the business property is purchased.

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

26 6. The department shall adopt rules governing the
27 manner and form of refund applications and may establish
28 guidelines as to the requisites for an affirmative showing of
29 qualification for exemption under this paragraph.

30 7. If the department determines that the business
31 property is used outside an enterprise zone or designated

1 brownfield area within 3 years from the date of purchase, the
2 amount of taxes refunded to the business purchasing such
3 business property shall immediately be due and payable to the
4 department by the business, together with the appropriate
5 interest and penalty, computed from the date of purchase, in
6 the manner provided by this chapter. Notwithstanding this
7 subparagraph, business property used exclusively in:

- 8 a. Licensed commercial fishing vessels,
- 9 b. Fishing guide boats, or
- 10 c. Ecotourism guide boats

11
12 that leave and return to a fixed location within an area
13 designated under s. 370.28 are eligible for the exemption
14 provided under this paragraph if all requirements of this
15 paragraph are met. Such vessels and boats must be owned by a
16 business that is eligible to receive the exemption provided
17 under this paragraph. This exemption does not apply to the
18 purchase of a vessel or boat.

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

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

- 30 a. Property classified as 3-year property under s.
31 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;

1 b. Industrial machinery and equipment as defined in
2 sub-subparagraph (b)6.a. and eligible for exemption under
3 paragraph (b); and

4 c. Building materials as defined in sub-subparagraph
5 (g)8.a.

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

8 Section 6. Section 212.096, Florida Statutes, is
9 amended to read:

10 212.096 Sales, rental, storage, use tax; brownfield
11 area and enterprise zone jobs credit against sales tax.--

12 (1) For the purposes of the credit provided in this
13 section:

14 (a) "Eligible business" means any sole proprietorship,
15 firm, partnership, corporation, bank, savings association,
16 estate, trust, business trust, receiver, syndicate, or other
17 group or combination, or successor business, located in an
18 enterprise zone or a brownfield area designated under s.

19 376.80. An eligible business does not include any business
20 which has claimed the credit permitted under s. 220.181 for
21 any new business employee first beginning employment with the
22 business after July 1, 1995.

23 (b) "Month" means either a calendar month or the time
24 period from any day of any month to the corresponding day of
25 the next succeeding month or, if there is no corresponding day
26 in the next succeeding month, the last day of the succeeding
27 month.

28 (c) "New employee" means a person residing in an
29 enterprise zone or a designated brownfield area, a qualified
30 Job Training Partnership Act classroom training participant,
31 or a WAGES Program participant who begins employment with an

1 eligible business after July 1, 1995, and who has not been
2 previously employed within the preceding 12 months by the
3 eligible business, or a successor eligible business, claiming
4 the credit allowed by this section.

5
6 A person shall be deemed to be employed if the person performs
7 duties in connection with the operations of the business on a
8 regular, full-time basis, provided the person is performing
9 such duties for an average of at least 36 hours per week each
10 month, or a part-time basis, provided the person is performing
11 such duties for an average of at least 20 hours per week each
12 month throughout the year. The person must be performing such
13 duties at a business site located in the enterprise zone or
14 designated brownfield area.

15 (2)(a) It is the legislative intent to encourage the
16 provision of meaningful employment opportunities that ~~which~~
17 will improve the quality of life of those employed and to
18 encourage economic expansion of enterprise zones or designated
19 brownfield areas and the state. Therefore, beginning July 1,
20 1995, upon an affirmative showing by a business to the
21 satisfaction of the department that the requirements of this
22 section have been met, the business shall be allowed a credit
23 against the tax remitted under this chapter.

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

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

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

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

7
8 For purposes of this paragraph, monthly wages shall be
9 computed as one-twelfth of the expected annual wages paid to
10 such employee. The amount paid as wages to a new employee is
11 the compensation paid to such employee that is subject to
12 unemployment tax. The credit shall be allowed for up to 12
13 consecutive months, beginning with the first tax return due
14 pursuant to s. 212.11 after approval by the department.

15 (3) In order to claim this credit, an eligible
16 business must file under oath with the governing body or
17 enterprise zone development agency having jurisdiction over
18 the enterprise zone or designated brownfield area where the
19 business is located, as applicable, a statement which
20 includes:

21 (a) For each new employee for whom this credit is
22 claimed, the employee's name and place of residence, including
23 the identifying number assigned pursuant to s. 290.0065 to the
24 enterprise zone or designated brownfield area in which the
25 employee resides if the new employee is a person residing in
26 an enterprise zone, and, if applicable, documentation that the
27 employee is a qualified Job Training Partnership Act classroom
28 training participant or a WAGES Program participant.

29 (b) If applicable, the name and address of each
30 permanent employee of the business, including, for each
31 employee who is a resident of an enterprise zone or a

1 designated brownfield area, the identifying number assigned
2 pursuant to s. 290.0065 to the enterprise zone or designated
3 brownfield area in which the employee resides.

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

5 (d) The starting salary or hourly wages paid to the
6 new employee.

7 (e) The identifying number assigned pursuant to s.
8 290.0065 to the enterprise zone or designated brownfield area
9 in which the business is located.

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

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

30
31

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

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

8 (5) The credit provided in this section does not
9 apply:

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

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

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

18 (7) In the event an eligible business has a credit
19 larger than the amount owed the state on the tax return for
20 the time period in which the credit is claimed, the amount of
21 the credit for that time period shall be the amount owed the
22 state on that tax return.

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

26 (9) It shall be the responsibility of each business to
27 affirmatively demonstrate to the satisfaction of the
28 department that it meets the requirements of this section.

29 (10) Any person who fraudulently claims this credit is
30 liable for repayment of the credit plus a mandatory penalty of
31 100 percent of the credit plus interest at the rate provided

1 in this chapter, and such person is guilty of a misdemeanor of
2 the second degree, punishable as provided in s. 775.082 or s.
3 775.083.

4 (11) The provisions of this section, except for
5 subsection (10), shall expire and be void on December 31,
6 2005.

7 Section 7. Section 220.181, Florida Statutes, is
8 amended to read:

9 220.181 Enterprise zone or designated brownfield area
10 jobs credit.--

11 (1)(a) ~~Beginning July 1, 1995,~~ There shall be allowed
12 a credit against the tax imposed by this chapter to any
13 business located in an enterprise zone or a brownfield area
14 designated under s. 376.80 which employs one or more new
15 employees. The credit shall be computed as follows:

16 1. Ten percent of the actual monthly wages paid in
17 this state to each new employee whose wages do not exceed
18 \$1,500 a month. If no less than 20 percent of the employees of
19 the business are residents of an enterprise zone or a
20 brownfield area designated under s. 376.80, excluding
21 temporary and part-time employees, the credit shall be
22 computed as 15 percent of the actual monthly wages paid in
23 this state to each new employee, for a period of up to 12
24 consecutive months;

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

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

31

1 (b) This credit applies only with respect to wages
2 subject to unemployment tax and does not apply for any new
3 employee who is employed for any period less than 3 full
4 months.

5 (c) If this credit is not fully used in any one year,
6 the unused amount may be carried forward for a period not to
7 exceed 5 years. The carryover credit may be used in a
8 subsequent year when the tax imposed by this chapter for such
9 year exceeds the credit for such year after applying the other
10 credits and unused credit carryovers in the order provided in
11 s. 220.02(10).

12 (2) When filing for an enterprise zone jobs credit or
13 a brownfield area jobs credit, a business must file under oath
14 with the governing body or enterprise zone development agency
15 having jurisdiction over the enterprise zone or the designated
16 brownfield area where the business is located, as applicable,
17 a statement which includes:

18 (a) For each new employee for whom this credit is
19 claimed, the employee's name and place of residence during the
20 taxable year, including the identifying number assigned
21 pursuant to s. 290.0065 to the enterprise zone, or to the
22 brownfield area designated under s. 376.80, in which the new
23 employee resides if the new employee is a person residing in
24 an enterprise zone or a designated brownfield area, and, if
25 applicable, documentation that the employee is a qualified Job
26 Training Partnership Act classroom training participant or a
27 WAGES Program participant.

28 (b) If applicable, the name and address of each
29 permanent employee of the business, including, for each
30 employee who is a resident of an enterprise zone or a
31 designated brownfield area, the identifying number assigned

1 pursuant to s. 290.0065 to the enterprise zone or designated
2 brownfield area in which the employee resides.

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

4 (d) The identifying number assigned pursuant to s.
5 290.0065 to the enterprise zone or designated brownfield area
6 in which the eligible business is located.

7 (e) The salary or hourly wages paid to each new
8 employee claimed.

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

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

29 (4) It shall be the responsibility of the taxpayer to
30 affirmatively demonstrate to the satisfaction of the
31 department that it meets the requirements of this act.

1 (5) For the purpose of this section, the term "month"
2 means either a calendar month or the time period from any day
3 of any month to the corresponding day of the next succeeding
4 month or, if there is no corresponding day in the next
5 succeeding month, the last day of the succeeding month.

6 (6) No business which files an amended return for a
7 taxable year shall be allowed any amount of credit or credit
8 carryforward pursuant to this section in excess of the amount
9 claimed by such business on its original return for the
10 taxable year. The provisions of this subsection do not apply
11 to increases in the amount of credit claimed under this
12 section on an amended return due to the use of any credit
13 amount previously carried forward for the taxable year on the
14 original return or any eligible prior year under paragraph
15 (1)(c).

16 (7) Any business which has claimed this credit shall
17 not be allowed any credit under the provision of s. 212.096
18 for any new employee beginning employment after July 1, 1995.
19 The provisions of this subsection shall not apply when a
20 corporation converts to an S corporation for purposes of
21 compliance with the Internal Revenue Code of 1986, as amended;
22 however, no corporation shall be allowed the benefit of this
23 credit and the credit under s. 212.096 either for the same new
24 employee or for the same taxable year. In addition, such a
25 corporation shall not be allowed any credit under s. 212.096
26 until it has filed notice of its intent to change its status
27 for tax purposes and until its final return under this chapter
28 for the taxable year prior to such change has been filed.

29 (8)(a) Any person who fraudulently claims this credit
30 is liable for repayment of the credit, plus a mandatory
31 penalty in the amount of 200 percent of the credit, plus

1 interest at the rate provided in s. 220.807, and commits a
2 felony of the third degree, punishable as provided in s.
3 775.082, s. 775.083, or s. 775.084.

4 (b) Any person who makes an underpayment of tax as a
5 result of a grossly overstated claim for this credit is guilty
6 of a felony of the third degree, punishable as provided in s.
7 775.082, s. 775.083, or s. 775.084. For purposes of this
8 paragraph, a grossly overstated claim means a claim in an
9 amount in excess of 100 percent of the amount of credit
10 allowable under this section.

11 (9) The provisions of this section, except paragraph
12 (1)(c) and subsection (8), shall expire and be void on June
13 30, 2005, and no business shall be allowed to begin claiming
14 such enterprise zone jobs credit after that date; however, the
15 expiration of this section shall not affect the operation of
16 any credit for which a business has qualified under this
17 section prior to June 30, 2005, or any carryforward of unused
18 credit amounts as provided in paragraph (1)(c).

19 Section 8. Section 220.182, Florida Statutes, is
20 amended to read:

21 220.182 Enterprise zone and brownfield area property
22 tax credit.--

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

1 | tangible personal property acquired to facilitate the
2 | expansion of an existing business; or the ad valorem taxes
3 | paid in this state resulting from assessments on property
4 | replaced or restored, in the case of a rebuilt business,
5 | including pollution and waste control facilities, or any part
6 | thereof, and including one or more buildings or other
7 | structures, machinery, fixtures, and equipment.

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

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

1 name and place of residence of each permanent employee on the
2 last day of business of the tax year for which the credit is
3 claimed or, if the employee is no longer employed or eligible
4 for the credit on that date, the last calendar day of the last
5 full calendar month the employee was employed or eligible for
6 the credit at the relevant site.

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

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

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

1 (b) Net new or additional real and tangible personal
2 property acquired to facilitate the new, expanded, or rebuilt
3 facility.

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

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

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

19 (8) The department has authority to adopt rules
20 pursuant to ss. 120.536(1) and 120.54 to implement the
21 provisions of this act.

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

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

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

25 (12) When filing for an enterprise zone or a
26 designated brownfield area property tax credit, a business
27 shall include the identifying number assigned pursuant to s.
28 290.0065 to the enterprise zone in which the business is
29 located.

30 (13) When filing for an enterprise zone or a
31 designated brownfield area property tax credit, a business

1 shall indicate whether the business is a small business as
2 defined by s. 288.703(1).

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

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

14 220.183 Community contribution tax credit.--

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

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

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

1 (c) In order to ultimately restore social and economic
2 viability to enterprise zones and brownfield areas designated
3 under s. 376.80, it is necessary to renovate or construct new
4 housing, water and sewer infrastructure, and transportation
5 facilities and to specifically provide mechanisms to attract
6 and encourage private economic activity.

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

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

18 (2) POLICY AND PURPOSE.--It is the policy of this
19 state to encourage the participation of private corporations
20 in revitalization projects undertaken by public redevelopment
21 organizations. The purpose of this section is to provide to
22 the greatest extent possible an incentive for such
23 participation by granting partial state income tax credits to
24 corporations that contribute resources to public redevelopment
25 organizations for the revitalization of enterprise zones and
26 brownfield areas designated under s. 376.80 for the benefit of
27 low-income and moderate-income persons or to preserve existing
28 historically significant properties within enterprise zones or
29 brownfield areas designated under s. 376.80 ~~to the greatest~~
30 ~~extent possible~~. The Legislature thus declares this a public
31

1 purpose for which public money may be borrowed, expended,
2 loaned, and granted.

3 (4) ELIGIBILITY REQUIREMENTS.--

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

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

11 220.1845 Contaminated site rehabilitation tax
12 credit.--

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

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

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

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

25 3. A brownfield site in a designated brownfield area
26 under s. 376.80; or-

27 4. Any other contaminated site at which cleanup is
28 undertaken by a person pursuant to a voluntary cleanup
29 agreement approved by the Department of Environmental
30 Protection, if the person did not cause or contribute to the
31 contamination at the site.

1 (b) For all applications received by the Department of
2 Environmental Protection by January 15, if, as of the
3 following March 1, the credits granted under paragraph (a) do
4 not exhaust the annual maximum allowable credits under
5 paragraph (h), any remaining credits may be granted for
6 petroleum-contaminated sites at which site rehabilitation is
7 being conducted pursuant to the preapproved advanced cleanup
8 program authorized in s. 376.30713, but tax credits may be
9 granted only for 35 percent of the amount of the cost-share
10 percentage of site rehabilitation costs paid for with private
11 funding. Tax credit applications submitted for preapproved
12 advanced cleanup sites shall not be included in the
13 carry-forward provision of s. 376.30781(9), which otherwise
14 allows applications that do not receive credits due to an
15 exhaustion of the annual tax credit authorization to be
16 carried forward in the same order for the next year's annual
17 tax credit allocation, if any, based on the prior year
18 application.

19 ~~(c)(b)~~ A taxpayer, or multiple taxpayers working
20 jointly to clean up a single site, may not receive more than
21 \$250,000 per year in tax credits for each site voluntarily
22 rehabilitated. Multiple taxpayers shall receive tax credits in
23 the same proportion as their contribution to payment of
24 cleanup costs. Subject to the same conditions and limitations
25 as provided in this section, a municipality or county which
26 voluntarily rehabilitates a site may receive not more than
27 \$250,000 per year in tax credits which it can subsequently
28 transfer subject to the provisions in paragraph (i)~~(h)~~.

29 ~~(d)(c)~~ If the credit granted under this section is not
30 fully used in any one year because of insufficient tax
31 liability on the part of the corporation, the unused amount

1 may be carried forward for a period not to exceed 5 years. The
2 carryover credit may be used in a subsequent year when the tax
3 imposed by this chapter for that year exceeds the credit for
4 which the corporation is eligible in that year under this
5 section after applying the other credits and unused carryovers
6 in the order provided by s. 220.02(10).

7 (e)~~(d)~~ A taxpayer that files a consolidated return in
8 this state as a member of an affiliated group under s.
9 220.131(1) may be allowed the credit on a consolidated return
10 basis up to the amount of tax imposed upon and paid by the
11 taxpayer that incurred the rehabilitation costs.

12 (f)~~(e)~~ A taxpayer that receives credit under s.
13 199.1055 is ineligible to receive credit under this section in
14 a given tax year.

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

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

25 (i)~~(h)~~1. Tax credits that may be available under this
26 section to an entity eligible under s. 376.30781 may be
27 transferred after a merger or acquisition to the surviving or
28 acquiring entity and used in the same manner and with the same
29 limitations.

30 2. The entity or its surviving or acquiring entity as
31 described in subparagraph 1., may transfer any unused credit

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

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

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

25 Section 11. Section 290.007, Florida Statutes, is
26 amended to read:

27 290.007 State incentives available in enterprise zones
28 and brownfield areas.--The following incentives are provided
29 by the state to encourage the revitalization of enterprise
30 zones and brownfield areas designated under s. 376.80:
31

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

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

5 (3) The community contribution tax credits provided in
6 ss. 220.183 and 624.5105.

7 (4) The sales tax exemption for building materials
8 used in the rehabilitation of real property in enterprise
9 zones or designated brownfield areas provided in s.
10 212.08(5)(g).

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

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

17 (7) The enterprise zone jobs credit and the designated
18 brownfield area jobs credit against the sales tax provided in
19 s. 212.096.

20 (8) Notwithstanding any law to the contrary, the
21 Public Service Commission may allow public utilities and
22 telecommunications companies to grant discounts of up to 50
23 percent on tariffed rates for services to small businesses
24 located in an enterprise zone designated pursuant to s.
25 290.0065 or a brownfield area designated under s.376.80. Such
26 discounts may be granted for a period not to exceed 5 years.
27 For purposes of this subsection, "public utility" has the same
28 meaning as in s. 366.02(1) and "telecommunications company"
29 has the same meaning as in s. 364.02(12)~~s. 364.02(7)~~.

30 Section 12. Section 376.30702, Florida Statutes, is
31 created to read:

1 376.30702 The State-Owned-Lands Cleanup Program;
2 findings; intent; purpose; program requirements; limited
3 liability protection; cost recovery.--

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

7 (a) Significant quantities of pollutants or hazardous
8 substances have been discharged in the past on state-owned
9 lands. Generally, these discharges have occurred as part of
10 the normal operation of facilities that existed on the
11 property. Many of these discharges occurred prior to the state
12 acquiring title to the property, or the discharges resulted
13 from the acts of tenants or lessees of the state-owned lands.

14 (b) These discharges of pollutants and hazardous
15 substances on state-owned lands pose a significant threat to
16 the quality of the groundwaters and inland surface waters of
17 this state.

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

26 (d) Adequate financial resources must be readily
27 available to provide for the expeditious supply of safe and
28 reliable alternative sources of potable water to affected
29 persons and to provide a means for investigation and
30 rehabilitation without delay of contaminated sites on
31 state-owned lands.

1 (e) Site rehabilitation at contaminated sites on
2 state-owned lands should be based on the actual risk that
3 contamination may pose to the environment and public health,
4 taking into account current and future land and water use and
5 the degree to which contamination may spread and place the
6 public or the environment at risk.

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

8 (a) There is created the Florida State-Owned-Lands
9 Cleanup Program to be administered by the department. To
10 encourage detection, reporting, and cleanup of contamination
11 on state-owned lands, the department shall, within the
12 guidelines established in this section, implement a cleanup
13 program to provide state-funded and state-managed site
14 rehabilitation for all state-owned property contaminated by
15 discharges of pollutants or hazardous substances that are
16 reported to the department. It is not the intent of this
17 program to provide funding for environmental compliance for
18 ongoing operations on state-owned lands.

19 (b) Continuation of this program is subject to an
20 annual appropriation from the Legislature. Continued state
21 funding will not be considered an entitlement or a vested
22 right under this section. The department shall not obligate
23 funds in excess of the annual appropriation for this program.

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

29 1. Prompt investigation and assessment of the
30 contaminated site.

31

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

3 3. Rehabilitation of contaminated sites, which shall
4 consist of rehabilitation of affected soil, groundwater,
5 sediment and surface waters, using the most cost-effective
6 alternative that is technologically feasible and reliable and
7 that provides adequate protection of the public health,
8 safety, and welfare and minimizes environmental damage, in
9 accordance with the rehabilitation criteria established by the
10 department under s. 376.30701, except that nothing in this
11 subsection may be construed to authorize the department to
12 obligate funds for payment of costs that may be associated
13 with, but are not integral to, site rehabilitation.

14 4. Maintenance and monitoring of contaminated sites.

15 5. Inspection and supervision of activities described
16 in this subsection.

17 6. Payment of expenses incurred by the department in
18 its efforts to obtain from responsible parties the payment or
19 recovery of reasonable costs resulting from the activities
20 described in this subsection.

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

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

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

1 (a) The department shall determine the priority ranking
2 of all known contaminated sites on state-owned lands using the
3 criteria listed in s. 376.3078(7) and (8), except for s.
4 376.3078(7)(e). In applying s. 376.3078(8)(h), the department
5 shall consider all pollutants and hazardous substances. It is
6 the intent of the Legislature that site rehabilitation be
7 conducted first at those sites that pose the greatest threat
8 to human health and the environment, within the availability
9 of funds appropriated annually for this program. However,
10 nothing in this subsection shall be construed to restrict the
11 department from modifying the priority status of a
12 rehabilitation site where conditions warrant, taking into
13 consideration the actual distance between the contamination
14 site and groundwater or surface water receptors or other
15 factors that affect the risk of exposure to pollutants and
16 hazardous substances.

17 (b) The department shall conduct site rehabilitation
18 at contaminated sites being cleaned up under this program
19 using the cleanup criteria established in s. 376.30701 and
20 chapter 62-777, Florida Administrative Code, as that chapter
21 may hereafter be amended.

22 (c) It is recognized that restoration of groundwater
23 resources contaminated with pollutants or hazardous substances
24 may not be achievable using currently available technology. In
25 situations where the use of available technology is not
26 expected to achieve water quality standards, the department
27 may use innovative technology that has been field-tested and
28 that has engineering and cost data available.

29 (d) This subsection may not be construed to restrict
30 the department from temporarily postponing completion of any
31 site rehabilitation activities at a contaminated site on

1 state-owned lands for which funds are being expended under
2 this section whenever the postponement is deemed necessary in
3 order to make funds available for rehabilitation of another
4 contamination site on state-owned lands having a higher
5 priority status.

6 (e) Regardless of a site's priority ranking, the
7 department is authorized to temporarily postpone site
8 rehabilitation at a contaminated site on state-owned lands for
9 which federal funding may be available pursuant to the
10 Formerly Used Defense Sites Program. The department, at its
11 discretion, may proceed with state-funded cleanup of such
12 sites if the likelihood of timely federal response is low.

13 (4) LIMITED LIABILITY PROTECTION.--

14 (a) The department shall not compel any state agency
15 that controls or manages state-owned lands that are
16 contaminated with pollutants or hazardous substances to
17 conduct site rehabilitation at a contaminated site that has
18 been reported to the department pursuant to paragraph (2)(a).
19 Further, notwithstanding subsection (5), the department shall
20 not pursue cost recovery from any such state agency for site
21 rehabilitation costs incurred to cleanup state-owned lands
22 that are contaminated with pollutants or hazardous substances.

23 (b) Except as provided in paragraph (a), this section
24 shall not affect the department's ability or authority to
25 pursue enforcement against any person who may have liability
26 for site rehabilitation with respect to a contaminated site on
27 state-owned lands.

28 (c) This section shall not affect the ability or
29 authority to seek contribution from any person who may have
30 liability with respect to a contaminated site on state-owned
31 lands.

1 (d) Nothing in this section shall subject the
2 department to liability for any action that may be required of
3 the property owner or the owner or operator of a facility on
4 state-owned lands by any private party or any local, state, or
5 Federal Government entity.

6 (5) DEPARTMENTAL DUTY TO SEEK RECOVERY AND
7 REIMBURSEMENT.--Except as provided in subsection (4) and as
8 otherwise provided by law, the department may recover from any
9 person causing or having caused the discharge of pollutants or
10 hazardous substances on state-owned lands all sums owed or
11 expended for site rehabilitation at a site designated under
12 the State-Owned-Lands Cleanup Program. For the purposes of s.
13 95.11, the limitation period within which to institute an
14 action to recover such sums shall commence on the last date on
15 which any such sums were expended and not the date on which
16 the discharge occurred.

17 Section 13. Section 376.30781, Florida Statutes, is
18 amended to read:

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

23 (1) The Legislature finds that:

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

29 (b) It is the intent of the Legislature to encourage
30 the voluntary cleanup of contaminated
31 ~~drycleaning-solvent-contaminated sites and brownfield sites in~~

1 ~~designated brownfield areas~~ by providing a partial tax credit
2 for the restoration of such property in specified
3 circumstances.

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

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

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

15 3. A brownfield site in a designated brownfield area
16 under s. 376.80; or

17 4. Any other contaminated site at which cleanup is
18 undertaken by a person pursuant to a voluntary cleanup
19 agreement approved by the Department of Environmental
20 Protection, if the person did not cause or contribute to the
21 contamination at the site.

22 (b) For all applications received by the Department of
23 Environmental Protection by January 15, if, as of the
24 following March 1, the credits granted under paragraph (a) do
25 not exhaust the annual maximum allowable credits under
26 subsection (3), any remaining credits may be granted for
27 petroleum-contaminated sites at which site rehabilitation is
28 being conducted pursuant to the preapproved advanced cleanup
29 program authorized in s. 376.30713, but tax credits may be
30 granted only for 35 percent of the amount of the cost-share
31 percentage of site rehabilitation costs paid for with private

1 funding. Tax credit applications submitted for preapproved
2 advanced cleanup sites shall not be included in the
3 carry-forward provision of subsection (9), which otherwise
4 allows applications that do not receive credits due to an
5 exhaustion of the annual tax credit authorization to be
6 carried forward in the same order for the next year's annual
7 tax credit allocation, if any, based on the prior year
8 application.

9 (c)(b) A taxpayer, or multiple taxpayers working
10 jointly to clean up a single site, may not receive more than
11 \$250,000 per year in tax credits for each site voluntarily
12 rehabilitated. Multiple taxpayers shall receive tax credits in
13 the same proportion as their contribution to payment of
14 cleanup costs. Tax credits are available only for site
15 rehabilitation conducted during the calendar tax year for in
16 which the tax credit application is submitted.

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

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

29 (4) To claim the credit for site rehabilitation
30 conducted during the current calendar year, each applicant
31 must apply to the Department of Environmental Protection for

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

1 (5) To obtain the tax credit certificate, an applicant
2 must annually file an application for certification, which
3 must be received by the Department of Environmental
4 Protection's Division of Waste Management ~~Protection~~ by
5 January 15 of the year following the calendar year for which
6 site rehabilitation costs are being claimed in a tax credit
7 application ~~December 31~~. The applicant must provide all
8 pertinent information requested on the tax credit application
9 form, including, at a minimum, the name and address of the
10 applicant and the address and tracking identification number
11 of the eligible site. Along with the application form, the
12 applicant must submit the following:

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

17 (b) Copies of contracts and documentation of contract
18 negotiations, accounts, invoices, sales tickets, or other
19 payment records from purchases, sales, leases, or other
20 transactions involving actual costs incurred for that tax year
21 related to site rehabilitation, as that term is defined in ss.
22 376.301 and 376.79;

23 (c) Proof that the documentation submitted pursuant to
24 paragraph (b) has been reviewed and verified by an independent
25 certified public accountant in accordance with standards
26 established by the American Institute of Certified Public
27 Accountants. Specifically, the certified public accountant
28 must attest to the accuracy and validity of the costs incurred
29 and paid by conducting an independent review of the data
30 presented by the applicant. Accuracy and validity of costs
31 incurred and paid would be determined once the level of effort

1 was certified by an appropriate professional registered in
2 this state in each contributing technical discipline. The
3 certified public accountant's report would also attest that
4 the costs included in the application form are not duplicated
5 within the application. A copy of the accountant's report
6 shall be submitted to the Department of Environmental
7 Protection with the tax credit application; and

8 (d) A certification form stating that site
9 rehabilitation activities associated with the documentation
10 submitted pursuant to paragraph (b) have been conducted under
11 the observation of, and related technical documents have been
12 signed and sealed by, an appropriate professional registered
13 in this state in each contributing technical discipline. The
14 certification form shall be signed and sealed by the
15 appropriate registered professionals stating that the costs
16 incurred were integral, necessary, and required for site
17 rehabilitation, as that term is defined in ss. 376.301 and
18 376.79.

19 (6) The certified public accountant and appropriate
20 registered professionals submitting forms as part of a tax
21 credit application must verify such forms. Verification must
22 be accomplished as provided in s. 92.525(1)(b) and subject to
23 the provisions of s. 92.525(3).

24 (7) The Department of Environmental Protection shall
25 review the tax credit application and any supplemental
26 documentation that the applicant may submit before the annual
27 application deadline in order to have the application
28 considered complete ~~submitted by each applicant~~, for the
29 purpose of verifying that the applicant has met the qualifying
30 criteria in subsections (2) and (4) and has submitted all
31 required documentation listed in subsection (5). Upon

1 verification that the applicant has met these requirements,
2 the department shall issue a written decision granting
3 eligibility for partial tax credits (a tax credit certificate)
4 in the amount of 35 percent of the total costs claimed,
5 subject to the \$250,000 limitation, for the calendar tax year
6 for in which the tax credit application is submitted based on
7 the report of the certified public accountant and the
8 certifications from the appropriate registered technical
9 professionals.

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

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

25 (10) The Department of Environmental Protection may
26 adopt rules to prescribe the necessary forms required to claim
27 tax credits under this section and to provide the
28 administrative guidelines and procedures required to
29 administer this section. ~~Prior to the adoption of rules~~
30 ~~regulating the tax credit application, the department shall,~~
31

1 ~~by September 1, 1998, establish reasonable interim application~~
2 ~~requirements and forms.~~

3 (11) The Department of Environmental Protection may
4 revoke or modify any written decision granting eligibility for
5 partial tax credits under this section if it is discovered
6 that the tax credit applicant submitted any false statement,
7 representation, or certification in any application, record,
8 report, plan, or other document filed in an attempt to receive
9 partial tax credits under this section. The Department of
10 Environmental Protection shall immediately notify the
11 Department of Revenue of any revoked or modified orders
12 affecting previously granted partial tax credits.
13 Additionally, the taxpayer must notify the Department of
14 Revenue of any change in its tax credit claimed.

15 (12) An owner, operator, or real property owner who
16 receives state-funded site rehabilitation under s. 376.3078(3)
17 for rehabilitation of a drycleaning-solvent-contaminated site
18 is ineligible to receive a tax credit under s. 199.1055 or s.
19 220.1845 for costs incurred by the taxpayer in conjunction
20 with the rehabilitation of that site during the same time
21 period that state-administered site rehabilitation was
22 underway.

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

28 (14) Regardless of the effective date of this statute,
29 the Legislature intends to allow tax credit applications filed
30 under paragraphs (2)(a)4. and (2)(b) to include site
31 rehabilitation costs for the entire 2000 calendar year rather

1 than only those costs incurred and paid from July 1, 2000,
2 forward.

3 Section 14. Section 376.84, Florida Statutes, is
4 amended to read:

5 376.84 Brownfield redevelopment economic
6 incentives.--It is the intent of the Legislature that
7 brownfield redevelopment activities be viewed as opportunities
8 to significantly improve the utilization, general condition,
9 and appearance of these sites. Alternative ~~Different~~ standards
10 than those in place for new development, as allowed under
11 current state and local laws, should be used to the fullest
12 extent to encourage the redevelopment of a brownfield. State
13 and local governments are encouraged to offer redevelopment
14 incentives for this purpose, as an ongoing public investment
15 in infrastructure and services, to help eliminate the public
16 health and environmental hazards, and to promote the creation
17 of jobs in these areas. These ~~Such~~ incentives may include
18 financial, regulatory, and technical assistance to persons and
19 businesses involved in the redevelopment of the brownfield
20 pursuant to this act.

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

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

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

29 (c) Safe neighborhood improvement districts as
30 provided in ss. 163.501-163.523.

31

1 (d) Waiver, reduction, or limitation by line of
2 business with respect to occupational license taxes pursuant
3 to chapter 205.

4 (e) Tax exemption for historic properties as provided
5 in s. 196.1997.

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

9 (g) Minority business enterprise programs as provided
10 in s. 287.0943.

11 (h) Electric and gas tax exemption as provided in s.
12 166.231(6).

13 (i) Economic development tax abatement as provided in
14 s. 196.1995.

15 (j) Grants, including community development block
16 grants.

17 (k) Pledging of revenues to secure bonds.

18 (l) Low-interest revolving loans and zero-interest
19 loan pools.

20 (m) Local grant programs for facade, storefront,
21 signage, and other business improvements.

22 (n) Governmental coordination of loan programs with
23 lenders, such as microloans, business reserve fund loans,
24 letter of credit enhancements, gap financing, land lease and
25 sublease loans, and private equity.

26 (o) Payment schedules over time for payment of fees,
27 within criteria, and marginal cost pricing.

28 (2) Regulatory incentives may include, but not be
29 limited to:

30 (a) Cities' absorption of developers' concurrency
31 needs.

- 1 (b) Developers' performance of certain analyses.
2 (c) Exemptions and lessening of state and local review
3 requirements.
4 (d) Water and sewer regulatory incentives.
5 (e) Waiver of transportation impact fees and permit
6 fees.
7 (f) Zoning incentives to reduce review requirements
8 for redevelopment changes in use and occupancy; establishment
9 of code criteria for specific uses; and institution of credits
10 for previous use within the area.
11 (g) Flexibility in parking standards and buffer zone
12 standards.
13 (h) Environmental management through specific code
14 criteria and conditions allowed by current law.
15 (i) Maintenance standards and activities by ordinance
16 and otherwise, and increased security and crime prevention
17 measures available through special assessments.
18 (j) Traffic-calming measures.
19 (k) Historic preservation ordinances, loan programs,
20 and review and permitting procedures.
21 (l) One-stop permitting and streamlined development
22 and permitting process.
23 (3) Technical assistance incentives may include, but
24 not be limited to:
25 (a) Expedited development applications.
26 (b) Formal and informal information on business
27 incentives and financial programs.
28 (c) Site design assistance.
29 (d) Marketing and promotion of projects or areas.
30 (4) A local government having a designated brownfield
31 area under s. 376.80 and a brownfield site rehabilitation

1 agreement under subsection (5) of that section may issue
2 revenue bonds under s. 163.385 and employ tax increment
3 financing under s. 163.387 for the purpose of financing the
4 implementation of the brownfield site rehabilitation agreement
5 and the local government's approved plan for revitalizing the
6 brownfield area, except that in a charter county such
7 incentive shall be employed consistent with the provisions of
8 s. 163.410.

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

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

17 376.86 Brownfield Areas Loan Guarantee Program.--

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

1 ~~is would be~~ in the public interest and that the likelihood of
2 the success of the loan is great.

3 Section 16. Section 376.876, Florida Statutes, is
4 created to read:

5 376.876 Brownfield Redevelopment Grants Program.--

6 (1) The Department of Environmental Protection shall
7 administer a program to make grants to local governments that
8 have designated brownfield areas under s. 376.80 and need
9 financial assistance for site assessment and cleanup
10 activities to make the redevelopment project financially
11 feasible. The grants may not be used for general
12 administrative costs incurred by a local government for
13 oversight and administration of a brownfield area
14 redevelopment program, but instead the state grants must be
15 used for actual site assessment and cleanup activities,
16 including integrally related engineering design, soil removal,
17 and soil treatment, and customary nonadministrative activities
18 undertaken in the remediation of contamination at a designated
19 brownfield site. The department shall take into consideration
20 the following factors when reviewing each applicant's grant
21 proposal:

22 (a) The level of unemployment and poverty in the
23 census tract in the brownfield area and in which the project
24 site is located;

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

28 (c) The presence of community benefits associated with
29 the project, including, without limitation, the creation or
30 revitalization of open space;

31

1 (d) The proximity of the project site to existing
2 transportation and utility infrastructure appropriate to
3 support the proposed reuse of the project site;

4 (e) Whether the project site is located in an area
5 that has received pilot project funding for redevelopment of
6 brownfield areas from the U.S. Environmental Protection
7 Agency;

8 (f) Whether the local government in which the project
9 site is located has made available substantial funds in
10 furtherance of remediation and redevelopment of the designated
11 brownfield area; and

12 (g) Whether the local government having the designated
13 brownfield area has completed any projects in the brownfield
14 area.

15 (2) While grants must be applied for by municipalities
16 or counties, the local governments may by agreement allow the
17 grant funds to be used by local redevelopment authorities,
18 economic development authorities, community redevelopment
19 agencies, or other similar entities approved by the municipal
20 or county governing body that has designated the brownfield
21 area under s. 376.80 and has jurisdiction over the location
22 where the redevelopment grant funds will be used.

23 (3) Each grant requires a 20-percent match from the
24 applicant in either cash or in-kind services. A single grant
25 may not be larger than \$300,000 during each state fiscal year.
26 Of each grant, no more than \$100,000 may be used for site
27 assessment activities. The remainder of the grant amount is to
28 be used for cleanup activities at a brownfield site. In the
29 first fiscal year in which the Legislature provides an
30 appropriation for this grant program, the department shall
31 administer the funds to assure that at least one-half of the

1 amount available is awarded to local governments that can
2 demonstrate compliance with paragraphs (1)(e), (f), and (g).

3 (4) The department may adopt rules to administer the
4 grant program authorized by this section relating to
5 application forms, timeframes for submission of applications,
6 notification of grant awards, and grant agreement documents
7 required.

8 Section 17. The sum of \$5 million is appropriated from
9 the General Revenue Fund to the Department of Environmental
10 Protection for the purpose of administering the Brownfield
11 Redevelopment Grants Program under section 376.876, Florida
12 Statutes, during the 2000-2001 fiscal year.

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

18 Section 19. Subsection (9) of section 211.3103,
19 Florida Statutes, is repealed.

20 Section 20. This act shall take effect July 1, 2000.

21
22 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
23 COMMITTEE SUBSTITUTE FOR
24 CS/SB 1406

25 Makes technical changes to appropriately reference designated
26 brownfield areas in provisions extending tax credits currently
granted to enterprise zones to designated brownfield areas.

27 Provides a statute of limitations period for actions brought
28 by the Department of Environmental Protection to recover
cleanup costs expended under the State-Owned-Lands Cleanup
29 Program.

30
31