

1 A bill to be entitled
2 An act relating to state regulation of lands;
3 amending s. 190.012, F.S.; authorizing
4 community development districts to fund certain
5 environmental costs under certain
6 circumstances; amending s. 197.432, F.S.;
7 conforming statutory cross-references; amending
8 s. 197.502, F.S.; authorizing local governments
9 to file tax deed applications in a specified
10 manner; amending s. 197.522, F.S.; conforming a
11 statutory cross-reference; amending s.
12 199.1055, F.S.; broadening the contaminated
13 site rehabilitation tax credit against the
14 intangible personal property tax to include in
15 the preapproved advanced cleanup program
16 petroleum-contaminated sites and other
17 contaminated sites at which cleanup is
18 undertaken pursuant to a voluntary
19 rehabilitation agreement with the Department of
20 Environmental Protection under certain
21 circumstances; amending s. 212.08, F.S.;
22 providing an exemption from the sales and use
23 tax for building materials used in the
24 rehabilitation of real property located in a
25 designated brownfield area; providing an
26 exemption from the sales and use tax for
27 business property purchased for use by
28 businesses located in a designated brownfield
29 area; amending s. 212.096, F.S.; providing for
30 a brownfield area jobs credit against the sales
31 and use tax; amending s. 212.20, F.S.;

1 providing for distribution of funds; amending
2 s. 220.181, F.S.; providing for a designated
3 brownfield area jobs credit against the
4 corporate income tax; amending s. 220.182,
5 F.S.; providing for a designated brownfield
6 area property tax credit against the corporate
7 income tax; amending s. 220.183, F.S.;
8 providing a partial credit against the
9 corporate income tax for community
10 contributions that benefit designated
11 brownfield areas; amending s. 220.1845, F.S.;
12 broadening the contaminated site rehabilitation
13 tax credit against the corporate income tax to
14 include in the preapproved advanced cleanup
15 program petroleum-contaminated sites and other
16 contaminated sites at which cleanup is
17 undertaken pursuant to a voluntary
18 rehabilitation agreement with the Department of
19 Environmental Protection under certain
20 circumstances; amending s. 252.87, F.S.;
21 revising reporting requirements under the
22 Hazardous Materials Emergency Response and
23 Community Right-to-Know Act; amending s.
24 288.047, F.S.; requiring Enterprise Florida,
25 Inc., to set aside each fiscal year a certain
26 amount of the appropriation for the Quick
27 Response Training Program for businesses
28 located in a brownfield area; amending s.
29 288.107, F.S.; redefining the term "eligible
30 business"; providing for bonus refunds for
31 businesses that can demonstrate a fixed capital

1 investment in certain mixed use activities in
2 the brownfield area; amending s. 288.905, F.S.;
3 requiring Enterprise Florida, Inc., to develop
4 comprehensive marketing strategies for
5 redevelopment of brownfield areas; amending s.
6 290.007, F.S.; providing for state incentives
7 in designated brownfield areas; amending s.
8 376.301, F.S.; redefining the terms
9 "antagonistic effects," "discharge,"
10 "institutional controls," and "site
11 rehabilitation"; amending s. 376.3078, F.S.;
12 providing for rehabilitation criteria; amending
13 s. 376.30781, F.S.; broadening the partial tax
14 credits for the rehabilitation of certain
15 contaminated sites; clarifying provisions
16 regarding the filing for the tax credits;
17 amending s. 376.79, F.S.; defining the terms
18 "contaminant" and "risk reduction"; redefining
19 the terms "natural attenuation," "institutional
20 control," and "source removal"; amending s.
21 376.80, F.S.; allowing local governments or
22 persons responsible for brownfield area
23 rehabilitation and redevelopment to use an
24 existing advisory committee; deleting the
25 requirement that the advisory committee must
26 review and provide recommendations to the local
27 government with jurisdiction on the proposed
28 brownfield site rehabilitation agreement;
29 providing that the person responsible for site
30 rehabilitation must notify the advisory
31 committee of the intent to rehabilitate and

1 redevelop the site before executing the
2 brownfield site rehabilitation agreement;
3 requiring the person responsible for site
4 rehabilitation to hold a meeting or attend a
5 regularly scheduled meeting of the advisory
6 committee to inform the advisory committee of
7 the outcome of the environmental assessment;
8 requiring the person responsible for site
9 rehabilitation to enter into a brownfield site
10 rehabilitation agreement only if actual
11 contamination exists; clarifying provisions
12 relating to the required comprehensive general
13 liability and comprehensive automobile
14 liability insurance; amending s. 376.81, F.S.;
15 providing direction regarding the risk-based
16 corrective action rule; requiring the
17 department to establish alternative cleanup
18 levels under certain circumstances; amending s.
19 376.82, F.S.; providing immunity for liability
20 regarding contaminated site remediation under
21 certain circumstances; amending s. 376.84,
22 F.S.; authorizing entities approved by the
23 local government for the purpose of
24 redeveloping brownfield areas to use tax
25 increment financing; amending s. 376.86, F.S.;
26 increasing the limits of the state loan
27 guaranty in brownfield areas; creating s.
28 376.876, F.S.; providing for a Brownfield
29 Redevelopment Grants Program in the Department
30 of Environmental Protection; specifying the
31 uses of grant funds; requiring matching funds;

1 authorizing the department to adopt rules;
2 providing for interim application requirements;
3 creating s. 376.88, F.S.; providing for the
4 Brownfield Program Review Advisory Council;
5 providing duties and responsibilities;
6 requiring that certain unencumbered moneys be
7 used for grants to fund assessment and
8 remediation at specified brownfield sites or
9 certain federal brownfield pilot projects;
10 amending s. 403.973, F.S.; providing that
11 projects located in a designated brownfield
12 area are eligible for the expedited permitting
13 process; amending ss. 712.01, 712.03, F.S.;
14 prohibiting subsequent property owners from
15 removing certain deed restrictions under other
16 provisions of the Marketable Record Title Act;
17 providing for implementation to the extent
18 funds are appropriated; amending s. 376.303,
19 F.S.; providing authority for mapping and
20 registering contamination within brownfields;
21 repealing s. 211.3103(9), F.S.; deleting
22 requirements for a county that accepts real
23 property of mined or reclaimed land from
24 phosphate mining companies to forfeit a portion
25 of its share of severance tax equal to the
26 value of property donated; amending s. 376.051,
27 F.S.; authorizing the Department of
28 Environmental Protection to utilize certain
29 criteria in conducting cleanups on lands owned
30 by the state university system; amending s.
31 220.191, F.S.; redefining the term "qualifying

1 project" with respect to capital investment tax
2 credits; providing capital investment tax
3 credits for certain projects; providing an
4 effective date.

5

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

7

8 Section 1. Subsection (1) of section 190.012, Florida
9 Statutes, is amended to read:

10 190.012 Special powers; public improvements and
11 community facilities.--The district shall have, and the board
12 may exercise, subject to the regulatory jurisdiction and
13 permitting authority of all applicable governmental bodies,
14 agencies, and special districts having authority with respect
15 to any area included therein, any or all of the following
16 special powers relating to public improvements and community
17 facilities authorized by this act:

18 (1) To finance, fund, plan, establish, acquire,
19 construct or reconstruct, enlarge or extend, equip, operate,
20 and maintain systems, facilities, and basic infrastructures
21 for the following:

22 (a) Water management and control for the lands within
23 the district and to connect some or any of such facilities
24 with roads and bridges.

25 (b) Water supply, sewer, and wastewater management,
26 reclamation, and reuse or any combination thereof, and to
27 construct and operate connecting intercepting or outlet sewers
28 and sewer mains and pipes and water mains, conduits, or
29 pipelines in, along, and under any street, alley, highway, or
30 other public place or ways, and to dispose of any effluent,
31 residue, or other byproducts of such system or sewer system.

1 (c) Bridges or culverts that may be needed across any
2 drain, ditch, canal, floodway, holding basin, excavation,
3 public highway, tract, grade, fill, or cut and roadways over
4 levees and embankments, and to construct any and all of such
5 works and improvements across, through, or over any public
6 right-of-way, highway, grade, fill, or cut.

7 (d)1. District roads equal to or exceeding the
8 specifications of the county in which such district roads are
9 located, and street lights.

10 2. Buses, trolleys, transit shelters, ridesharing
11 facilities and services, parking improvements, and related
12 signage.

13 (e) Investigation and remediation costs associated
14 with the cleanup of actual or perceived environmental
15 contamination within the district under the supervision or
16 direction of a competent governmental authority unless the
17 covered costs benefit any person who is a landowner within the
18 district and who caused or contributed to the contamination.

19 (f)~~(e)~~ Conservation areas, mitigation areas, and
20 wildlife habitat, including the maintenance of any plant or
21 animal species, and any related interest in real or personal
22 property.

23 (g)~~(f)~~ Any other project within or without the
24 boundaries of a district when a local government issued a
25 development order pursuant to s. 380.06 or s. 380.061
26 approving or expressly requiring the construction or funding
27 of the project by the district, or when the project is the
28 subject of an agreement between the district and a
29 governmental entity and is consistent with the local
30 government comprehensive plan of the local government within
31 which the project is to be located.

1 Section 2. Subsection (4) of section 197.432, Florida
2 Statutes, is amended to read:

3 197.432 Sale of tax certificates for unpaid taxes.--

4 (4) A tax certificate representing less than \$100 in
5 delinquent taxes on property that has been granted a homestead
6 exemption for the year in which the delinquent taxes were
7 assessed may not be sold at public auction but shall be issued
8 by the tax collector to the county at the maximum rate of
9 interest allowed by this chapter. The provisions of s.
10 197.502(4)~~s. 197.502(3)~~ shall not be invoked as long as the
11 homestead exemption is granted to the person who received the
12 homestead exemption for the year in which the tax certificate
13 was issued. However, when all such tax certificates and
14 accrued interest thereon represent an amount of \$100 or more,
15 the provisions of s. 197.502(4)~~s. 197.502(3)~~ shall be
16 invoked.

17 Section 3. Present subsections (2), (3), (4), (5),
18 (6), (7), (8), (9), (10), and (11) of section 197.502, Florida
19 Statutes, are redesignated as subsections (3), (4), (5), (6),
20 (7), (8), (9), (10), (11), and (12), respectively, and a new
21 subsection (2) is added to that section to read:

22 197.502 Application for obtaining tax deed by holder
23 of tax sale certificate; fees.--

24 (2) When a tax certificate that is 2 years old or
25 older exists against a parcel that is located within a
26 designated brownfield area under s. 376.80, the municipality
27 or county may file a tax deed application in the same manner
28 in which an application on a county-held tax certificate is
29 filed and processed under chapter 197.

30 Section 4. Paragraph (a) of subsection (1) of section
31 197.522, Florida Statutes, is amended to read:

1 197.522 Notice to owner when application for tax deed
2 is made.--

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

12 Section 5. Subsection (1) of section 199.1055, Florida
13 Statutes, is amended to read:

14 199.1055 Contaminated site rehabilitation tax
15 credit.--

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

17 (a) A credit in the amount of 35 percent of the costs
18 of voluntary cleanup activity that is integral to site
19 rehabilitation at the following sites is allowed against any
20 tax due for a taxable year under s. 199.032, less any credit
21 allowed by s. 220.68 for that year:

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

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

29 3. A brownfield site in a designated brownfield area
30 under s. 376.80; or-

31

1 4. Any other contaminated site at which cleanup is
2 undertaken by a person pursuant to a voluntary cleanup
3 agreement approved by the Department of Environmental
4 Protection, if the person did not cause or contribute to the
5 contamination at the site.

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

24 (c)~~(b)~~ A taxpayer, or multiple taxpayers working
25 jointly to clean up a single site, may not receive more than
26 \$250,000 per year in tax credits for each site voluntarily
27 rehabilitated. Multiple taxpayers shall receive tax credits in
28 the same proportion as their contribution to payment of
29 cleanup costs. Subject to the same conditions and limitations
30 as provided in this section, a municipality or county which
31 voluntarily rehabilitates a site may receive not more than

1 \$250,000 per year in tax credits which it can subsequently
2 transfer subject to the provisions in paragraph (h) ~~(g)~~.

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

7 (e) ~~(d)~~ A taxpayer that receives a credit under s.
8 220.1845 is ineligible to receive credit under this section in
9 a given tax year.

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

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

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

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

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

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

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

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

22 212.08 Sales, rental, use, consumption, distribution,
23 and storage tax; specified exemptions.--The sale at retail,
24 the rental, the use, the consumption, the distribution, and
25 the storage to be used or consumed in this state of the
26 following are hereby specifically exempt from the tax imposed
27 by this chapter.

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

29 (g) Building materials used in the rehabilitation of
30 real property located in an enterprise zone or designated
31 brownfield area.--

1 1. Beginning July 1, 1995, building materials used in
2 the rehabilitation of real property located in an enterprise
3 zone, and, after July 1, 1997, in a designated brownfield area
4 under s. 376.80, shall be exempt from the tax imposed by this
5 chapter upon an affirmative showing to the satisfaction of the
6 department that the items have been used for the
7 rehabilitation of real property located in an enterprise zone
8 or designated brownfield area. Except as provided in
9 subparagraph 2., this exemption inures to the owner, lessee,
10 or lessor of the rehabilitated real property located in an
11 enterprise zone or designated brownfield area only through a
12 refund of previously paid taxes. To receive a refund pursuant
13 to this paragraph, the owner, lessee, or lessor of the
14 rehabilitated real property located in an enterprise zone or
15 designated brownfield area must file an application under oath
16 with the governing body or enterprise zone development agency
17 having jurisdiction over the enterprise zone or designated
18 brownfield area where the business is located, as applicable,
19 which includes:
20 a. The name and address of the person claiming the
21 refund.
22 b. An address and assessment roll parcel number of the
23 rehabilitated real property in an enterprise zone or
24 designated brownfield area for which a refund of previously
25 paid taxes is being sought.
26 c. A description of the improvements made to
27 accomplish the rehabilitation of the real property.
28 d. A copy of the building permit issued for the
29 rehabilitation of the real property.
30 e. A sworn statement, under the penalty of perjury,
31 from the general contractor licensed in this state with whom

1 the applicant contracted to make the improvements necessary to
2 accomplish the rehabilitation of the real property, which
3 statement lists the building materials used in the
4 rehabilitation of the real property, the actual cost of the
5 building materials, and the amount of sales tax paid in this
6 state on the building materials. In the event that a general
7 contractor has not been used, the applicant shall provide this
8 information in a sworn statement, under the penalty of
9 perjury. Copies of the invoices which evidence the purchase of
10 the building materials used in such rehabilitation and the
11 payment of sales tax on the building materials shall be
12 attached to the sworn statement provided by the general
13 contractor or by the applicant. Unless the actual cost of
14 building materials used in the rehabilitation of real property
15 and the payment of sales taxes due thereon is documented by a
16 general contractor or by the applicant in this manner, the
17 cost of such building materials shall be an amount equal to 40
18 percent of the increase in assessed value for ad valorem tax
19 purposes.

20 f. The identifying number assigned pursuant to s.
21 290.0065 to the enterprise zone or designated brownfield area
22 in which the rehabilitated real property is located.

23 g. A certification by the local building inspector
24 that the improvements necessary to accomplish the
25 rehabilitation of the real property are substantially
26 completed.

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

29 i. 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 designated

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

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

21 3. Within 10 working days after receipt of an
22 application, the governing body or enterprise zone development
23 agency having jurisdiction over the enterprise zone or
24 designated brownfield area shall review the application to
25 determine if it contains all the information required pursuant
26 to subparagraph 1. or subparagraph 2. and meets the criteria
27 set out in this paragraph. The governing body or agency shall
28 certify all applications that contain the information required
29 pursuant to subparagraph 1. or subparagraph 2. and meet the
30 criteria set out in this paragraph as eligible to receive a
31 refund. If applicable, the governing body or agency shall also

1 certify if 20 percent of the employees of the business are
2 residents of an enterprise zone or designated brownfield area,
3 excluding temporary and part-time employees. The certification
4 shall be in writing, and a copy of the certification shall be
5 transmitted to the executive director of the Department of
6 Revenue. The applicant shall be responsible for forwarding a
7 certified application to the department within the time
8 specified in subparagraph 4.

9 4. An application for a refund pursuant to this
10 paragraph must be submitted to the department within 6 months
11 after the rehabilitation of the property is deemed to be
12 substantially completed by the local building inspector.

13 5. The provisions of s. 212.095 do not apply to any
14 refund application made pursuant to this paragraph. No more
15 than one exemption through a refund of previously paid taxes
16 for the rehabilitation of real property shall be permitted for
17 any one parcel of real property. No refund shall be granted
18 pursuant to this paragraph unless the amount to be refunded
19 exceeds \$500. No refund granted pursuant to this paragraph
20 shall exceed the lesser of 97 percent of the Florida sales or
21 use tax paid on the cost of the building materials used in the
22 rehabilitation of the real property as determined pursuant to
23 sub-subparagraph 1.e. or \$5,000, or, if no less than 20
24 percent of the employees of the business are residents of an
25 enterprise zone or designated brownfield area, excluding
26 temporary and part-time employees, the amount of refund
27 granted pursuant to this paragraph shall not exceed the lesser
28 of 97 percent of the sales tax paid on the cost of such
29 building materials or \$10,000. A refund approved pursuant to
30 this paragraph shall be made within 30 days of formal approval
31 by the department of the application for the refund.

1 6. The department shall adopt rules governing the
2 manner and form of refund applications and may establish
3 guidelines as to the requisites for an affirmative showing of
4 qualification for exemption under this paragraph.

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

12 8. For the purposes of the exemption provided in this
13 paragraph:

14 a. "Building materials" means tangible personal
15 property ~~that which~~ becomes a component part of improvements
16 to real property.

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

19 c. "Rehabilitation of real property" means the
20 reconstruction, renovation, restoration, rehabilitation,
21 construction, or expansion of improvements to real property.

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

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

26 (h) Business property used in an enterprise zone or
27 designated brownfield area--

28 1. Beginning July 1, 1995, business property purchased
29 for use by businesses located in an enterprise zone ~~that which~~
30 is subsequently used in an enterprise zone or, after July 1,
31 1997, in a designated brownfield area under s. 376.80, shall

1 be exempt from the tax imposed by this chapter. This exemption
2 inures to the business only through a refund of previously
3 paid taxes. A refund shall be authorized upon an affirmative
4 showing by the taxpayer to the satisfaction of the department
5 that the requirements of this paragraph have been met.

6 2. To receive a refund, the business must file under
7 oath with the governing body or enterprise zone development
8 agency having jurisdiction over the enterprise zone or
9 designated brownfield area where the business is located, as
10 applicable, an application which includes:

11 a. The name and address of the business claiming the
12 refund.

13 b. The identifying number assigned pursuant to s.
14 290.0065 to the enterprise zone or designated brownfield area
15 in which the business is located.

16 c. A specific description of the property for which a
17 refund is sought, including its serial number or other
18 permanent identification number.

19 d. The location of the property.

20 e. The sales invoice or other proof of purchase of the
21 property, showing the amount of sales tax paid, the date of
22 purchase, and the name and address of the sales tax dealer
23 from whom the property was purchased.

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

26 g. If applicable, the name and address of each
27 permanent employee of the business, including, for each
28 employee who is a resident of an enterprise zone or designated
29 brownfield area, the identifying number assigned pursuant to
30 s. 290.0065 to the enterprise zone or designated brownfield
31 area in which the employee resides.

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

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

22 5. The provisions of s. 212.095 do not apply to any
23 refund application made pursuant to this paragraph. The amount
24 refunded on purchases of business property under this
25 paragraph shall be the lesser of 97 percent of the sales tax
26 paid on such business property or \$5,000, or, if no less than
27 20 percent of the employees of the business are residents of
28 an enterprise zone or designated brownfield area, excluding
29 temporary and part-time employees, the amount refunded on
30 purchases of business property under this paragraph shall be
31 the lesser of 97 percent of the sales tax paid on such

1 business property or \$10,000. A refund approved pursuant to
2 this paragraph shall be made within 30 days of formal approval
3 by the department of the application for the refund. No refund
4 shall be granted under this paragraph unless the amount to be
5 refunded exceeds \$100 in sales tax paid on purchases made
6 within a 60-day time period.

7 6. The department shall adopt rules governing the
8 manner and form of refund applications and may establish
9 guidelines as to the requisites for an affirmative showing of
10 qualification for exemption under this paragraph.

11 7. If the department determines that the business
12 property is used outside an enterprise zone or designated
13 brownfield area within 3 years from the date of purchase, the
14 amount of taxes refunded to the business purchasing such
15 business property shall immediately be due and payable to the
16 department by the business, together with the appropriate
17 interest and penalty, computed from the date of purchase, in
18 the manner provided by this chapter. Notwithstanding this
19 subparagraph, business property used exclusively in:

- 20 a. Licensed commercial fishing vessels,
- 21 b. Fishing guide boats, or
- 22 c. Ecotourism guide boats

23
24 that leave and return to a fixed location within an area
25 designated under s. 370.28 are eligible for the exemption
26 provided under this paragraph if all requirements of this
27 paragraph are met. Such vessels and boats must be owned by a
28 business that is eligible to receive the exemption provided
29 under this paragraph. This exemption does not apply to the
30 purchase of a vessel or boat.

31

1 8. The department shall deduct an amount equal to 10
2 percent of each refund granted under the provisions of this
3 paragraph from the amount transferred into the Local
4 Government Half-cent Sales Tax Clearing Trust Fund pursuant to
5 s. 212.20 for the county area in which the business property
6 is located and shall transfer that amount to the General
7 Revenue Fund.

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

12 a. Property classified as 3-year property under s.
13 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;

14 b. Industrial machinery and equipment as defined in
15 sub-subparagraph (b)6.a. and eligible for exemption under
16 paragraph (b); and

17 c. Building materials as defined in sub-subparagraph
18 (g)8.a.

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

21 Section 7. Section 212.096, Florida Statutes, is
22 amended to read:

23 212.096 Sales, rental, storage, use tax; brownfield
24 area and enterprise zone jobs credit against sales tax.--

25 (1) For the purposes of the credit provided in this
26 section:

27 (a) "Eligible business" means any sole proprietorship,
28 firm, partnership, corporation, bank, savings association,
29 estate, trust, business trust, receiver, syndicate, or other
30 group or combination, or successor business, located in an
31 enterprise zone or a brownfield area designated under s.

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

5 (b) "Month" means either a calendar month or the time
6 period from any day of any month to the corresponding day of
7 the next succeeding month or, if there is no corresponding day
8 in the next succeeding month, the last day of the succeeding
9 month.

10 (c) "New employee" means a person residing in an
11 enterprise zone or a designated brownfield area, a qualified
12 Job Training Partnership Act classroom training participant,
13 or a WAGES Program participant who begins employment with an
14 eligible business after July 1, 1995, and who has not been
15 previously employed within the preceding 12 months by the
16 eligible business, or a successor eligible business, claiming
17 the credit allowed by this section.

18
19 A person shall be deemed to be employed if the person performs
20 duties in connection with the operations of the business on a
21 regular, full-time basis, provided the person is performing
22 such duties for an average of at least 36 hours per week each
23 month, or a part-time basis, provided the person is performing
24 such duties for an average of at least 20 hours per week each
25 month throughout the year. The person must be performing such
26 duties at a business site located in the enterprise zone or
27 designated brownfield area.

28 (2)(a) It is the legislative intent to encourage the
29 provision of meaningful employment opportunities that ~~which~~
30 will improve the quality of life of those employed and to
31 encourage economic expansion of enterprise zones or designated

1 brownfield areas and the state. Therefore, beginning July 1,
2 1995, upon an affirmative showing by a business to the
3 satisfaction of the department that the requirements of this
4 section have been met, the business shall be allowed a credit
5 against the tax remitted under this chapter.

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

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

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

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

20
21 For purposes of this paragraph, monthly wages shall be
22 computed as one-twelfth of the expected annual wages paid to
23 such employee. The amount paid as wages to a new employee is
24 the compensation paid to such employee that is subject to
25 unemployment tax. The credit shall be allowed for up to 12
26 consecutive months, beginning with the first tax return due
27 pursuant to s. 212.11 after approval by the department.

28 (3) In order to claim this credit, an eligible
29 business must file under oath with the governing body or
30 enterprise zone development agency having jurisdiction over
31 the enterprise zone or designated brownfield area where the

1 business is located, as applicable, a statement which
2 includes:

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

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

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

18 (d) The starting salary or hourly wages paid to the
19 new employee.

20 (e) The identifying number assigned pursuant to s.
21 290.0065 to the enterprise zone or designated brownfield area
22 in which the business is located.

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

25 (g) Within 10 working days after receipt of an
26 application, the governing body or enterprise zone development
27 agency having jurisdiction over the enterprise zone or
28 designated brownfield area shall review the application to
29 determine if it contains all the information required pursuant
30 to this subsection and meets the criteria set out in this
31 section. The governing body or agency shall certify all

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

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

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

19 (5) The credit provided in this section does not
20 apply:

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

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

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

29 (7) In the event an eligible business has a credit
30 larger than the amount owed the state on the tax return for
31 the time period in which the credit is claimed, the amount of

1 the credit for that time period shall be the amount owed the
2 state on that tax return.

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

6 (9) It shall be the responsibility of each business to
7 affirmatively demonstrate to the satisfaction of the
8 department that it meets the requirements of this section.

9 (10) Any person who fraudulently claims this credit is
10 liable for repayment of the credit plus a mandatory penalty of
11 100 percent of the credit plus interest at the rate provided
12 in this chapter, and such person is guilty of a misdemeanor of
13 the second degree, punishable as provided in s. 775.082 or s.
14 775.083.

15 (11) The provisions of this section, except for
16 subsection (10), shall expire and be void on December 31,
17 2005.

18 Section 8. Paragraph (f) of subsection (6) of section
19 212.20, Florida Statutes, is amended to read:

20 212.20 Funds collected, disposition; additional powers
21 of department; operational expense; refund of taxes
22 adjudicated unconstitutionally collected.--

23 (6) Distribution of all proceeds under this chapter
24 shall be as follows:

25 (f) The proceeds of all other taxes and fees imposed
26 pursuant to this chapter shall be distributed as follows:

27 1. In any fiscal year, the greater of \$500 million,
28 minus an amount equal to 4.6 percent of the proceeds of the
29 taxes collected pursuant to chapter 201, or 5 percent of all
30 other taxes and fees imposed pursuant to this chapter shall be
31

1 deposited in monthly installments into the General Revenue
2 Fund.

3 2. Two-tenths of one percent shall be transferred to
4 the Solid Waste Management Trust Fund.

5 3. After the distribution under subparagraphs 1. and
6 2., 9.653 percent of the amount remitted by a sales tax dealer
7 located within a participating county pursuant to s. 218.61
8 shall be transferred into the Local Government Half-cent Sales
9 Tax Clearing Trust Fund.

10 4. After the distribution under subparagraphs 1., 2.,
11 and 3., 0.054 percent shall be transferred to the Local
12 Government Half-cent Sales Tax Clearing Trust Fund and
13 distributed pursuant to s. 218.65.

14 5. Of the remaining proceeds:

15 a. Beginning July 1, 1992, \$166,667 shall be
16 distributed monthly by the department to each applicant that
17 has been certified as a "facility for a new professional
18 sports franchise" or a "facility for a retained professional
19 sports franchise" pursuant to s. 288.1162 and \$41,667 shall be
20 distributed monthly by the department to each applicant that
21 has been certified as a "new spring training franchise
22 facility" pursuant to s. 288.1162. Distributions shall begin
23 60 days following such certification and shall continue for 30
24 years. Nothing contained herein shall be construed to allow an
25 applicant certified pursuant to s. 288.1162 to receive more in
26 distributions than actually expended by the applicant for the
27 public purposes provided for in s. 288.1162(7). However, a
28 certified applicant shall receive distributions up to the
29 maximum amount allowable and undistributed under this section
30 for additional renovations and improvements to the facility
31 for the franchise without additional certification.

1 b. Beginning 30 days after notice by the Office of
2 Tourism, Trade, and Economic Development to the Department of
3 Revenue that an applicant has been certified as the
4 professional golf hall of fame pursuant to s. 288.1168 and is
5 open to the public, \$166,667 shall be distributed monthly, for
6 up to 300 months, to the applicant.

7 c. Beginning 30 days after notice by the Department of
8 Commerce to the Department of Revenue that the applicant has
9 been certified as the International Game Fish Association
10 World Center facility pursuant to s. 288.1169, and the
11 facility is open to the public, \$83,333 shall be distributed
12 monthly, for up to 180 months, to the applicant. This
13 distribution is subject to reduction pursuant to s. 288.1169.

14 d. Beginning 30 days after notice by the Office of
15 Tourism, Trade, and Economic Development to the Department of
16 Revenue that an applicant has been certified as a business
17 located and operated in an enterprise zone or designated
18 brownfield area pursuant to s. 376.80, an amount equal to the
19 tax rebate calculated pursuant to s. 290.007(9) shall be
20 distributed, on a monthly basis and within a 12 month period,
21 to the certified business by the Department of Revenue.

22 6. All other proceeds shall remain with the General
23 Revenue Fund.

24 Section 9. Section 220.181, Florida Statutes, is
25 amended to read:

26 220.181 Enterprise zone or designated brownfield area
27 jobs credit.--

28 (1)(a) ~~Beginning July 1, 1995,~~ There shall be allowed
29 a credit against the tax imposed by this chapter to any
30 business located in an enterprise zone or a brownfield area
31

1 designated under s. 376.80 which employs one or more new
2 employees. The credit shall be computed as follows:

3 1. Ten percent of the actual monthly wages paid in
4 this state to each new employee whose wages do not exceed
5 \$1,500 a month. If no less than 20 percent of the employees of
6 the business are residents of an enterprise zone or a
7 brownfield area designated under s. 376.80, excluding
8 temporary and part-time employees, the credit shall be
9 computed as 15 percent of the actual monthly wages paid in
10 this state to each new employee, for a period of up to 12
11 consecutive months;

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

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

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

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

29 (2) When filing for an enterprise zone jobs credit or
30 a brownfield area jobs credit, a business must file under oath
31 with the governing body or enterprise zone development agency

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

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

14 (b) 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 a
17 designated brownfield area, the identifying number assigned
18 pursuant to s. 290.0065 to the enterprise zone or designated
19 brownfield area in which the employee resides.

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

21 (d) The identifying number assigned pursuant to s.
22 290.0065 to the enterprise zone or designated brownfield area
23 in which the eligible business is located.

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

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

28 (3) Within 10 working days after receipt of an
29 application, the governing body or enterprise zone development
30 agency having jurisdiction over the enterprise zone or
31 designated brownfield area shall review the application to

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

15 (4) It shall be the responsibility of the taxpayer to
16 affirmatively demonstrate to the satisfaction of the
17 department that it meets the requirements of this act.

18 (5) For the purpose of this section, the term "month"
19 means either a calendar month or the time period from any day
20 of any month to the corresponding day of the next succeeding
21 month or, if there is no corresponding day in the next
22 succeeding month, the last day of the succeeding month.

23 (6) No business which files an amended return for a
24 taxable year shall be allowed any amount of credit or credit
25 carryforward pursuant to this section in excess of the amount
26 claimed by such business on its original return for the
27 taxable year. The provisions of this subsection do not apply
28 to increases in the amount of credit claimed under this
29 section on an amended return due to the use of any credit
30 amount previously carried forward for the taxable year on the
31

1 original return or any eligible prior year under paragraph
2 (1)(c).

3 (7) Any business which has claimed this credit shall
4 not be allowed any credit under the provision of s. 212.096
5 for any new employee beginning employment after July 1, 1995.
6 The provisions of this subsection shall not apply when a
7 corporation converts to an S corporation for purposes of
8 compliance with the Internal Revenue Code of 1986, as amended;
9 however, no corporation shall be allowed the benefit of this
10 credit and the credit under s. 212.096 either for the same new
11 employee or for the same taxable year. In addition, such a
12 corporation shall not be allowed any credit under s. 212.096
13 until it has filed notice of its intent to change its status
14 for tax purposes and until its final return under this chapter
15 for the taxable year prior to such change has been filed.

16 (8)(a) Any person who fraudulently claims this credit
17 is liable for repayment of the credit, plus a mandatory
18 penalty in the amount of 200 percent of the credit, plus
19 interest at the rate provided in s. 220.807, and commits a
20 felony of the third degree, punishable as provided in s.
21 775.082, s. 775.083, or s. 775.084.

22 (b) Any person who makes an underpayment of tax as a
23 result of a grossly overstated claim for this credit is guilty
24 of a felony of the third degree, punishable as provided in s.
25 775.082, s. 775.083, or s. 775.084. For purposes of this
26 paragraph, a grossly overstated claim means a claim in an
27 amount in excess of 100 percent of the amount of credit
28 allowable under this section.

29 (9) The provisions of this section, except paragraph
30 (1)(c) and subsection (8), shall expire and be void on June
31 30, 2005, and no business shall be allowed to begin claiming

1 such enterprise zone jobs credit after that date; however, the
2 expiration of this section shall not affect the operation of
3 any credit for which a business has qualified under this
4 section prior to June 30, 2005, or any carryforward of unused
5 credit amounts as provided in paragraph (1)(c).

6 Section 10. Section 220.182, Florida Statutes, is
7 amended to read:

8 220.182 Enterprise zone and brownfield area property
9 tax credit.--

10 (1)(a) ~~Beginning July 1, 1995,~~ There shall be allowed
11 a credit against the tax imposed by this chapter to any
12 business which establishes a new business as defined in s.
13 220.03(1)(p)2., expands an existing business as defined in s.
14 220.03(1)(k)2., or rebuilds an existing business as defined in
15 s. 220.03(1)(u) in this state. The credit shall be computed
16 annually as ad valorem taxes paid in this state, in the case
17 of a new business; the additional ad valorem tax paid in this
18 state resulting from assessments on additional real or
19 tangible personal property acquired to facilitate the
20 expansion of an existing business; or the ad valorem taxes
21 paid in this state resulting from assessments on property
22 replaced or restored, in the case of a rebuilt business,
23 including pollution and waste control facilities, or any part
24 thereof, and including one or more buildings or other
25 structures, machinery, fixtures, and equipment.

26 (b) If the credit granted pursuant to this section is
27 not fully used in any one year, the unused amount may be
28 carried forward for a period not to exceed 5 years. The
29 carryover credit may be used in a subsequent year when the tax
30 imposed by this chapter for such year exceeds the credit for
31 such year under this section after applying the other credits

1 and unused credit carryovers in the order provided in s.
2 220.02(10). The amount of credit taken under this section in
3 any one year, however, shall not exceed \$25,000, or, if no
4 less than 20 percent of the employees of the business are
5 residents of an enterprise zone or a brownfield area
6 designated under s. 376.80, excluding temporary employees, the
7 amount shall not exceed \$50,000.

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

25 (3) The credit shall be available to a new business
26 for a period not to exceed the year in which ad valorem taxes
27 are first levied against the business and the 4 years
28 immediately thereafter. The credit shall be available to an
29 expanded existing business for a period not to exceed the year
30 in which ad valorem taxes are first levied on additional real
31 or tangible personal property acquired to facilitate the

1 expansion or rebuilding and the 4 years immediately
2 thereafter. No business shall be entitled to claim the credit
3 authorized by this section, except any amount attributable to
4 the carryover of a previously earned credit, for more than 5
5 consecutive years.

6 (4) To be eligible for an enterprise zone or a
7 designated brownfield area property tax credit, a new,
8 expanded, or rebuilt business shall file a notice with the
9 property appraiser of the county in which the business
10 property is located or to be located. The notice shall be
11 filed no later than April 1 of the year in which new or
12 additional real or tangible personal property acquired to
13 facilitate such new, expanded, or rebuilt facility is first
14 subject to assessment. The notice shall be made on a form
15 prescribed by the department and shall include separate
16 descriptions of:

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

19 (b) Net new or additional real and tangible personal
20 property acquired to facilitate the new, expanded, or rebuilt
21 facility.

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

26 (6) When filing for an enterprise zone or a designated
27 brownfield area property tax credit as an expanded or rebuilt
28 business, a business shall include copies of its receipts
29 indicating payment of ad valorem taxes for the current year
30 for prior existing property and for expansion-related or
31 rebuilt property.

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

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

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

12 (10) When filing for an enterprise zone or a
13 designated brownfield area property tax credit as an expansion
14 of an existing business or as a new business, it shall be a
15 condition precedent to the granting of each annual tax credit
16 that there have been, throughout each year during the 5-year
17 period, no fewer than five more employees than in the year
18 preceding the initial granting of the credit.

19 (11) To apply for an enterprise zone or a designated
20 brownfield area property tax credit, a new, expanded, or
21 rebuilt business must file under oath with the governing body
22 or enterprise zone development agency having jurisdiction over
23 the enterprise zone or the designated brownfield area where
24 the business is located, as applicable, an application
25 prescribed by the department for claiming the credit
26 authorized by this section. Within 10 working days after
27 receipt of an application, the governing body or enterprise
28 zone development agency shall review the application to
29 determine if it contains all the information required pursuant
30 to this section and meets the criteria set out in this
31 section. The governing body or agency shall certify all

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

12 (12) When filing for an enterprise zone or a
13 designated brownfield area property tax credit, a business
14 shall include the identifying number assigned pursuant to s.
15 290.0065 to the enterprise zone in which the business is
16 located.

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

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

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

- 1 220.183 Community contribution tax credit.--
- 2 (1) LEGISLATIVE FINDINGS.--The Legislature finds that:
- 3 (a) There exist in the counties and municipalities
- 4 conditions of blight evidenced by extensive deterioration of
- 5 public and private facilities, abandonment of sound
- 6 structures, and high unemployment which conditions impede the
- 7 conservation and development of healthy, safe, and
- 8 economically viable communities.
- 9 (b) Deterioration of housing and industrial,
- 10 commercial, and public facilities contributes to the decline
- 11 of neighborhoods and communities and leads to the loss of
- 12 their historic character and the sense of community which this
- 13 inspires; reduces the value of property comprising the tax
- 14 base of local communities; discourages private investment; and
- 15 requires a disproportionate expenditure of public funds for
- 16 the social services, unemployment benefits, and police
- 17 protection required to combat the social and economic problems
- 18 found in slum communities.
- 19 (c) In order to ultimately restore social and economic
- 20 viability to enterprise zones and brownfield areas designated
- 21 under s. 376.80, it is necessary to renovate or construct new
- 22 housing, water and sewer infrastructure, and transportation
- 23 facilities and to specifically provide mechanisms to attract
- 24 and encourage private economic activity.
- 25 (d) The various local governments and other
- 26 redevelopment organizations now undertaking physical
- 27 revitalization projects are limited by tightly constrained
- 28 budgets and inadequate resources.
- 29 (e) In order to significantly improve revitalization
- 30 efforts by local governments and community development
- 31 organizations and to retain as much of the historic character

1 of our communities as possible, it is necessary to provide
2 additional resources, and the participation of private
3 enterprise in revitalization efforts is an effective means for
4 accomplishing that goal.

5 (2) POLICY AND PURPOSE.--It is the policy of this
6 state to encourage the participation of private corporations
7 in revitalization projects undertaken by public redevelopment
8 organizations. The purpose of this section is to provide to
9 the greatest extent possible an incentive for such
10 participation by granting partial state income tax credits to
11 corporations that contribute resources to public redevelopment
12 organizations for the revitalization of enterprise zones and
13 brownfield areas designated under s. 376.80 for the benefit of
14 low-income and moderate-income persons or to preserve existing
15 historically significant properties within enterprise zones or
16 brownfield areas designated under s. 376.80 ~~to the greatest~~
17 ~~extent possible~~. The Legislature thus declares this a public
18 purpose for which public money may be borrowed, expended,
19 loaned, and granted.

20 (4) ELIGIBILITY REQUIREMENTS.--

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

26 Section 12. Subsection (1) of section 220.1845,
27 Florida Statutes, is amended to read:

28 220.1845 Contaminated site rehabilitation tax
29 credit.--

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

31

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

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

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

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

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

19 (b) For all applications received by the Department of
20 Environmental Protection by January 15, if, as of the
21 following March 1, the credits granted under paragraph (a) do
22 not exhaust the annual maximum allowable credits under
23 paragraph (h), any remaining credits may be granted for
24 petroleum-contaminated sites at which site rehabilitation is
25 being conducted pursuant to the preapproved advanced cleanup
26 program authorized in s. 376.30713, but tax credits may be
27 granted only for 35 percent of the amount of the cost-share
28 percentage of site rehabilitation costs paid for with private
29 funding. Tax credit applications submitted for preapproved
30 advanced cleanup sites shall not be included in the
31 carry-forward provision of s. 376.30781(9), which otherwise

1 allows applications that do not receive credits due to an
2 exhaustion of the annual tax credit authorization to be
3 carried forward in the same order for the next year's annual
4 tax credit allocation, if any, based on the prior year
5 application.

6 (c)~~(b)~~ A taxpayer, or multiple taxpayers working
7 jointly to clean up a single site, may not receive more than
8 \$250,000 per year in tax credits for each site voluntarily
9 rehabilitated. Multiple taxpayers shall receive tax credits in
10 the same proportion as their contribution to payment of
11 cleanup costs. Subject to the same conditions and limitations
12 as provided in this section, a municipality or county which
13 voluntarily rehabilitates a site may receive not more than
14 \$250,000 per year in tax credits which it can subsequently
15 transfer subject to the provisions in paragraph(i)~~(h)~~.

16 (d)~~(c)~~ If the credit granted under this section is not
17 fully used in any one year because of insufficient tax
18 liability on the part of the corporation, the unused amount
19 may be carried forward for a period not to exceed 5 years. The
20 carryover credit may be used in a subsequent year when the tax
21 imposed by this chapter for that year exceeds the credit for
22 which the corporation is eligible in that year under this
23 section after applying the other credits and unused carryovers
24 in the order provided by s. 220.02(10).

25 (e)~~(d)~~ A taxpayer that files a consolidated return in
26 this state as a member of an affiliated group under s.
27 220.131(1) may be allowed the credit on a consolidated return
28 basis up to the amount of tax imposed upon and paid by the
29 taxpayer that incurred the rehabilitation costs.

30

31

1 (f)~~(e)~~ A taxpayer that receives credit under s.
2 199.1055 is ineligible to receive credit under this section in
3 a given tax year.

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

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

14 (i)~~(h)~~1. Tax credits that may be available under this
15 section to an entity eligible under s. 376.30781 may be
16 transferred after a merger or acquisition to the surviving or
17 acquiring entity and used in the same manner and with the same
18 limitations.

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

28 3. In the event the credit provided for under this
29 section is reduced either as a result of a determination by
30 the Department of Environmental Protection or an examination
31 or audit by the Department of Revenue, such tax deficiency

1 shall be recovered from the first entity, or the surviving or
2 acquiring entity, to have claimed such credit up to the amount
3 of credit taken. Any subsequent deficiencies shall be
4 assessed against any entity acquiring and claiming such
5 credit, or in the case of multiple succeeding entities in the
6 order of credit succession.

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

14 Section 13. Subsections (4) and (7) of section 252.87,
15 Florida Statutes, are amended to read:

16 252.87 Supplemental state reporting requirements.--

17 (4) Each employer that owns or operates a facility in
18 this state at which hazardous materials are present in
19 quantities at or above the thresholds established under ss.
20 311(b) and 312(b) of EPCRA shall comply with the reporting
21 requirements of ss. 311 and 312 of EPCRA. Such employer shall
22 also be responsible for notifying the department, the local
23 emergency planning committee, and the local fire department in
24 writing within 30 days if there is a discontinuance or
25 abandonment of the employer's business activities that could
26 affect any stored hazardous materials.

27 (7) The department shall avoid duplicative reporting
28 requirements by utilizing the reporting requirements of other
29 state agencies that regulate hazardous materials to the extent
30 feasible and shall ~~only~~ request the ~~necessary~~ information
31 authorized ~~required~~ under EPCRA or ~~required to implement the~~

1 ~~fee provisions of this part.~~ With the advice and consent of
2 the State Emergency Response Commission for Hazardous
3 Materials, the department may require by rule that the maximum
4 daily amount entry on the chemical inventory report required
5 under s. 312 of EPCRA provide for reporting in estimated
6 actual amounts. The department may also require by rule an
7 entry for the Federal Employer Identification Number on this
8 report. To the extent feasible, the department shall encourage
9 and accept required information in a form initiated through
10 electronic data interchange and shall describe by rule the
11 format, manner of execution, and method of electronic
12 transmission necessary for using such form.To the extent
13 feasible, the Department of Insurance, the Department of
14 Agriculture and Consumer Services, the Department of
15 Environmental Protection, the Public Service Commission, the
16 Department of Revenue, the Department of Labor and Employment
17 Security, and other state agencies which regulate hazardous
18 materials shall coordinate with the department in order to
19 avoid duplicative requirements contained in each agency's
20 respective reporting or registration forms. The other state
21 agencies that inspect facilities storing hazardous materials
22 and suppliers and distributors of covered substances shall
23 assist the department in informing the facility owner or
24 operator of the requirements of this part. The department
25 shall provide the other state agencies with the necessary
26 information and materials to inform the owners and operators
27 of the requirements of this part to ensure that the budgets of
28 these agencies are not adversely affected.

29 Section 14. Subsection (5) of section 288.047, Florida
30 Statutes, is amended to read:

31

1 288.047 Quick-response training for economic
2 development.--

3 (5) For the first 6 months of each fiscal year,
4 Enterprise Florida, Inc., shall set aside 30 percent of the
5 amount appropriated for the Quick-Response Training Program by
6 the Legislature to fund instructional programs for businesses
7 located in an enterprise zone or brownfield area ~~to instruct~~
8 ~~residents of an enterprise zone~~. Any unencumbered funds
9 remaining undisbursed from this set-aside at the end of the
10 6-month period may be used to provide funding for any program
11 qualifying for funding pursuant to this section.

12 Section 15. Section 288.107, Florida Statutes, is
13 amended to read:

14 288.107 Brownfield redevelopment bonus refunds.--

15 (1) DEFINITIONS.--As used in this section:

16 (a) "Account" means the Economic Development
17 Incentives Account as authorized in s. 288.095.

18 (b) "Brownfield sites" means sites that are generally
19 abandoned, idled, or underused industrial and commercial
20 properties where expansion or redevelopment is complicated by
21 actual or perceived environmental contamination.

22 (c) "Brownfield area" means a contiguous area of one
23 or more brownfield sites, some of which may not be
24 contaminated, and which has been designated by a local
25 government by resolution. Such areas may include all or
26 portions of community redevelopment areas, enterprise zones,
27 empowerment zones, other such designated economically deprived
28 communities and areas, and
29 Environmental-Protection-Agency-designated brownfield pilot
30 projects.

31

1 (d) "Director" means the director of the Office of
2 Tourism, Trade, and Economic Development.

3 (e) "Eligible business" means a qualified target
4 industry business as defined in s. 288.106(2)(o) or other
5 business that can demonstrate a fixed capital investment of at
6 least \$2 million in mixed-use business activities, including
7 multi-unit housing, commercial, retail, and industrial in
8 brownfield areas and which pays wages that are at least 80
9 percent of the average of all private-sector wages in the
10 county in which the business is located.

11 (f) "Jobs" means full-time equivalent positions,
12 consistent with the use of such terms by the Department of
13 Labor and Employment Security for the purpose of unemployment
14 compensation tax, resulting directly from a project in this
15 state. This number does not include temporary construction
16 jobs involved with the construction of facilities for the
17 project and which are not associated with the implementation
18 of the site rehabilitation as provided in s. 376.80.

19 (g) "Office" means the Office of Tourism, Trade, and
20 Economic Development.

21 (h) "Project" means the creation of a new business or
22 the expansion of an existing business as defined in s.
23 288.106.

24 (2) BROWNFIELD REDEVELOPMENT BONUS REFUND.--There
25 shall be allowed from the account a bonus refund of \$2,500 to
26 any qualified target industry business or other eligible
27 business as defined in paragraph (1)(e)for each new Florida
28 job created in a brownfield which is claimed on the qualified
29 target industry business's annual refund claim authorized in
30 s. 288.106(6) or other similar annual claim procedure for
31 other eligible business as defined in paragraph (1)(e)and

1 approved by the office as specified in the final order issued
2 by the director.

3 (3) CRITERIA.--The minimum criteria for participation
4 in the brownfield redevelopment bonus refund are:

5 (a) The creation of at least 10 new full-time
6 permanent jobs. Such jobs shall not include construction or
7 site rehabilitation jobs associated with the implementation of
8 a brownfield site agreement as described in s. 376.80(5).

9 (b) The completion of a fixed capital investment of at
10 least \$2 million in mixed-use business activities, including
11 multi-unit housing, commercial, retail, and industrial in
12 brownfield areas and which pay wages that are at least 80
13 percent of the average of all private-sector wages in the
14 county in which the business is located.

15 (c)~~(b)~~ That the designation as a brownfield will
16 diversify and strengthen the economy of the area surrounding
17 the site.

18 (d)~~(c)~~ That the designation as a brownfield will
19 promote capital investment in the area beyond that
20 contemplated for the rehabilitation of the site.

21 (4) PAYMENT OF BROWNFIELD REDEVELOPMENT BONUS
22 REFUNDS.--

23 (a) To be eligible to receive a bonus refund for new
24 Florida jobs created in a brownfield, a business must have
25 been certified as a qualified target industry business under
26 s. 288.106 or eligible business as defined in paragraph (1)(e)
27 and must have indicated on the qualified target industry tax
28 refund application form submitted in accordance with s.
29 288.106(4) or other similar agreement for other eligible
30 business as defined in paragraph (1)(e)that the project for
31 which the application is submitted is or will be located in a

1 brownfield and that the business is applying for certification
2 as a qualified brownfield business under this section, and
3 must have signed a qualified target industry tax refund
4 agreement or other similar agreement for other eligible
5 business as defined in paragraph (1)(e) with the office which
6 indicates that the business has been certified as a qualified
7 target industry business or eligible business as defined in
8 paragraph (1)(e) ~~agreement with the office which indicates~~
9 ~~that the business has been certified as a qualified target~~
10 ~~industry business~~ located in a brownfield and specifies the
11 schedule of brownfield redevelopment bonus refunds that the
12 business may be eligible to receive in each fiscal year.

13 (b) To be considered to receive an eligible brownfield
14 redevelopment bonus refund payment, the business meeting the
15 requirements of paragraph (a) must submit a claim once each
16 fiscal year on a claim form approved by the office which
17 indicates the location of the brownfield, the address of the
18 business facility's brownfield location, the name of the
19 brownfield in which it is located, the number of jobs created,
20 and the average wage of the jobs created by the business
21 within the brownfield as defined in s. 288.106 and in the case
22 of other eligible business as defined in paragraph (1)(e), the
23 amount of capital investment and the administrative rules and
24 policies for this that section or s. 288.106. ~~within the~~
25 ~~brownfield as defined in s. 288.106 and the administrative~~
26 ~~rules and policies for that section.~~

27 (c) The bonus refunds shall be available on the same
28 schedule as the qualified target industry tax refund payments
29 scheduled in the qualified target industry tax refund
30 agreement authorized in s. 288.106 or other similar agreement
31 for other eligible businesses as defined in paragraph (1)(e).

1 (d) After entering into a tax refund agreement as
2 provided in s. 288.106 or other similar agreement for other
3 eligible businesses as defined in paragraph (1)(e), an
4 eligible business may receive brownfield redevelopment bonus
5 refunds from the account pursuant to s. 288.106(3)(c).

6 (e) An eligible business that fraudulently claims a
7 refund under this section:

8 1. Is liable for repayment of the amount of the refund
9 to the account, plus a mandatory penalty in the amount of 200
10 percent of the tax refund, which shall be deposited into the
11 General Revenue Fund.

12 2. Commits a felony of the third degree, punishable as
13 provided in s. 775.082, s. 775.083, or s. 775.084.

14 (f) The office shall review all applications submitted
15 under s. 288.106 or other similar application forms for other
16 eligible businesses as defined in paragraph (1)(e) which
17 indicate that the proposed project will be located in a
18 brownfield and determine, with the assistance of the
19 Department of Environmental Protection, that the project
20 location is within a brownfield as provided in this act.

21 (g) The office shall approve all claims for a
22 brownfield redevelopment bonus refund payment that are found
23 to meet the requirements of paragraphs (b) and (d).

24 (h) The director, with such assistance as may be
25 required from the office and the Department of Environmental
26 Protection, shall specify by written final order the amount of
27 the brownfield redevelopment bonus refund that is authorized
28 for the qualified target industry business for the fiscal year
29 within 30 days after the date that the claim for the annual
30 tax refund is received by the office.

31

1 (i) The office shall approve applications for
2 certification pursuant to this section; however, the total of
3 tax refund payments scheduled in all active certifications for
4 any fiscal year shall not exceed \$3 million.

5 ~~(j)(i)~~ The total amount of the bonus refunds approved
6 by the director under this section in any fiscal year must not
7 exceed the total amount appropriated to the Economic
8 Development Incentives Account for this purpose for the fiscal
9 year. In the event that the Legislature does not appropriate
10 an amount sufficient to satisfy projections by the office for
11 brownfield redevelopment bonus refunds under this section in a
12 fiscal year, the office shall, not later than July 15 of such
13 year, determine the proportion of each brownfield
14 redevelopment bonus refund claim which shall be paid by
15 dividing the amount appropriated for tax refunds for the
16 fiscal year by the projected total of brownfield redevelopment
17 bonus refund claims for the fiscal year. The amount of each
18 claim for a brownfield redevelopment bonus tax refund shall be
19 multiplied by the resulting quotient. If, after the payment
20 of all such refund claims, funds remain in the Economic
21 Development Incentives Account for brownfield redevelopment
22 tax refunds, the office shall recalculate the proportion for
23 each refund claim and adjust the amount of each claim
24 accordingly.

25 ~~(k)(j)~~ Upon approval of the brownfield redevelopment
26 bonus refund, payment shall be made for the amount specified
27 in the final order. If the final order is appealed, payment
28 may not be made for a refund to the qualified target industry
29 business until the conclusion of all appeals of that order.

30 (5) ADMINISTRATION.--

31

1 (a) The office is authorized to verify information
2 provided in any claim submitted for tax credits under this
3 section with regard to employment and wage levels or the
4 payment of the taxes to the appropriate agency or authority,
5 including the Department of Revenue, the Department of Labor
6 and Employment Security, or any local government or authority.

7 (b) To facilitate the process of monitoring and
8 auditing applications made under this program, the office may
9 provide a list of qualified target industry businesses or
10 other eligible businesses as defined in paragraph (1)(e) to
11 the Department of Revenue, to the Department of Labor and
12 Employment Security, to the Department of Environmental
13 Protection, or to any local government authority. The office
14 may request the assistance of those entities with respect to
15 monitoring the payment of the taxes listed in s. 288.106(3).

16 Section 16. Paragraph (b) of subsection (3) of section
17 288.905, Florida Statutes, is amended to read:

18 288.905 Duties of the board of directors of Enterprise
19 Florida, Inc.--

20 (3)

21 (b)1. The strategic plan required under this section
22 shall include specific provisions for the stimulation of
23 economic development and job creation in rural areas and
24 midsize cities and counties of the state.

25 2. Enterprise Florida, Inc., shall involve local
26 governments, local and regional economic development
27 organizations, and other local, state, and federal economic,
28 international, and workforce development entities, both public
29 and private, in developing and carrying out policies,
30 strategies, and programs, seeking to partner and collaborate
31 to produce enhanced public benefit at a lesser cost.

1 3. Enterprise Florida, Inc., shall involve rural,
2 urban, small-business, and minority-business development
3 agencies and organizations, both public and private, in
4 developing and carrying out policies, strategies, and
5 programs.

6 4. Enterprise Florida, Inc., shall develop a
7 comprehensive marketing plan for redevelopment of brownfield
8 areas designated pursuant to s. 376.80. The plan must include,
9 but is not limited to, strategies to distribute information
10 about current designated brownfield areas and the available
11 economic incentives for redevelopment of brownfield areas.
12 Such strategies are to be used in the promotion of business
13 formation, expansion, recruitment, retention, and work-force
14 development programs.

15 Section 17. Section 290.007, Florida Statutes, is
16 amended to read:

17 290.007 State incentives available in enterprise zones
18 and brownfield areas.--The following incentives are provided
19 by the state to encourage the revitalization of enterprise
20 zones and brownfield areas designated under s. 376.80:

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

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

25 (3) The community contribution tax credits provided in
26 ss. 220.183 and 624.5105.

27 (4) The sales tax exemption for building materials
28 used in the rehabilitation of real property in enterprise
29 zones or designated brownfield areas provided in s.
30 212.08(5)(g).

31

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

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

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

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

20 (9) The tax rebate pursuant to s. 212.20 for a person
21 or entity who establishes a new business or expands an
22 existing business in an enterprise zone or designated
23 brownfield area as provided in this subsection.

24 (a) As used in this section, the term:

25 1. "New business" means a business entity as defined
26 in s. 220.03(1)(e) authorized to do business in this state
27 which generates taxes imposed under chapter 212 from the use
28 and operation of the business and which commences operations
29 from property located in an enterprise zone or brownfield area
30 after it is designated as such.

31

1 2. "Expanded business" means any business entity as
2 defined in s. 220.03(1)(e) authorized to do business in this
3 state which generates taxes imposed under chapter 212 from the
4 use and operation of the business and which expands by or
5 through additions to real and personal property within an
6 enterprise zone or brownfield area after it is designated as
7 such.

8 (b) The Office of Tourism, Trade, and Economic
9 Development is responsible for certifying an applicant as a
10 new business or expanded business in an enterprise zone or
11 designated brownfield area. Each applicant shall file an
12 application with the Office of Tourism, Trade, and Economic
13 Development on a form prescribed by the Office of Tourism,
14 Trade, and Economic Development which provides:

15 1. Evidence that the new or expanded business is
16 located in an enterprise zone or designated brownfield area;

17 2. An economic analysis showing that the amount of the
18 revenues generated or to be generated by the taxes imposed
19 under chapter 212 from the use and operation of the business
20 will equal or exceed \$1 million annually;

21 3. In the case of an expanded business, evidence
22 indicating the amount of taxes imposed under chapter 212 with
23 respect to the use and operation of the business during the 12
24 consecutive months before the commencement of expansion; and

25 4. A sworn statement, under the penalty of perjury,
26 from the applicant or, if applicable, the applicant's general
27 contractor licensed in this state to make the improvements
28 necessary to accomplish the construction, reconstruction,
29 renovation, expansion, or rehabilitation of property where a
30 new or expanded business is located and operated, which states
31 the actual cost of the construction, reconstruction,

1 renovation, expansion, or rehabilitation of the property and
2 of the applicant's share of cleanup costs if in a brownfield
3 area.

4 (c) The Office of Tourism, Trade, and Economic
5 Development shall certify an applicant within 90 days of its
6 submission of a complete application. The Office of Tourism,
7 Trade, and Economic Development may adopt rules pursuant to
8 ss. 120.536(1) and 120.54 to administer this section.

9 (d) An applicant certified as a new or expanded
10 business in an enterprise zone or designated brownfield area
11 may use funds provided pursuant to s. 212.20(6)(f)5.d. only
12 for the public purpose of paying for the construction,
13 reconstruction, renovation, expansion, or rehabilitation of
14 the premises from which the business is located and operated
15 or for the reimbursement of such costs and for the cleanup
16 costs incurred in a brownfield area which have not otherwise
17 been reimbursed to the applicant, directly or indirectly, by
18 operation of another provision of law.

19 (e) The amount of the tax rebate under s. 212.20 to be
20 provided to a business certified pursuant to this section
21 shall be computed annually as follows:

22 1. In the case of a new business in an enterprise zone
23 or designated brownfield area, an amount equal to 75 percent
24 of the taxes imposed under chapter 212 generated each year
25 from the business; and

26 2. In the case of an expanded business in an
27 enterprise zone or designated brownfield area, an amount equal
28 to 75 percent of the additional taxes imposed under chapter
29 212 generated each year from the business in excess of the
30 taxes imposed under chapter 212 generated from the business

31

1 during the 12 months before the commencement of expansion of
2 the business.

3
4 In no event shall the total amount of the tax rebate provided
5 under s. 212.20(6)(f)5.d. to a business certified hereunder
6 exceed 75 percent of the cost of construction, reconstruction,
7 renovation, expansion, or rehabilitation of the property where
8 the business is located and operated and the cost of cleanup
9 of contamination of property in a brownfield area, as set
10 forth in the application submitted to the Office of Tourism,
11 Trade, and Economic Development pursuant to this section.

12 Section 18. Section 376.301, Florida Statutes, is
13 amended to read:

14 376.301 Definitions of terms used in ss.
15 376.30-376.319, 376.70, and 376.75.--When used in ss.
16 376.30-376.319, 376.70, and 376.75, unless the context clearly
17 requires otherwise, the term:

18 (1) "Aboveground hazardous substance tank" means any
19 stationary aboveground storage tank and onsite integral piping
20 that contains hazardous substances which are liquid at
21 standard temperature and pressure and has an individual
22 storage capacity greater than 110 gallons.

23 (2) "Additive effects" means a scientific principle
24 that the toxicity that occurs as a result of exposure is the
25 sum of the toxicities of the individual chemicals to which the
26 individual is exposed.

27 (3) "Antagonistic effects" means a scientific
28 principle that the toxicity that occurs as a result of
29 exposure is less than the sum of the toxicities of the
30 individual chemicals to which the individual is exposed.

31

1 (4) "Backlog" means reimbursement obligations incurred
2 pursuant to s. 376.3071(12), prior to March 29, 1995, or
3 authorized for reimbursement under the provisions of s.
4 376.3071(12), pursuant to chapter 95-2, Laws of Florida.
5 Claims within the backlog are subject to adjustment, where
6 appropriate.

7 (5) "Barrel" means 42 U.S. gallons at 60 degrees
8 Fahrenheit.

9 (6) "Bulk product facility" means a waterfront
10 location with at least one aboveground tank with a capacity
11 greater than 30,000 gallons which is used for the storage of
12 pollutants.

13 (7) "Cattle-dipping vat" means any structure,
14 excavation, or other facility constructed by any person, or
15 the site where such structure, excavation, or other facility
16 once existed, for the purpose of treating cattle or other
17 livestock with a chemical solution pursuant to or in
18 compliance with any local, state, or federal governmental
19 program for the prevention, suppression, control, or
20 eradication of any dangerous, contagious, or infectious
21 diseases.

22 (8) "Compression vessel" means any stationary
23 container, tank, or onsite integral piping system, or
24 combination thereof, which has a capacity of greater than 110
25 gallons, that is primarily used to store pollutants or
26 hazardous substances above atmospheric pressure or at a
27 reduced temperature in order to lower the vapor pressure of
28 the contents. Manifold compression vessels that function as a
29 single vessel shall be considered as one vessel.

30 (9) "Contaminant" means any physical, chemical,
31 biological, or radiological substance present in any medium

1 which may result in adverse effects to human health or the
2 environment or which creates an adverse nuisance,
3 organoleptic, or aesthetic condition in groundwater.

4 (10) "Contaminated site" means any contiguous land,
5 sediment, surface water, or groundwater areas that contain
6 contaminants that may be harmful to human health or the
7 environment.

8 (11) "Department" means the Department of
9 Environmental Protection.

10 (12) "Discharge" includes, but is not limited to, any
11 spilling, leaking, seeping, pouring, misapplying, emitting,
12 emptying, releasing, or dumping of any pollutant or hazardous
13 substance which occurs and which affects lands and the surface
14 and ground waters of the state not regulated by ss.
15 376.011-376.21.

16 (13) "Drycleaning facility" means a commercial
17 establishment that operates or has at some time in the past
18 operated for the primary purpose of drycleaning clothing and
19 other fabrics utilizing a process that involves any use of
20 drycleaning solvents. The term "drycleaning facility" includes
21 laundry facilities that use drycleaning solvents as part of
22 their cleaning process. The term does not include a facility
23 that operates or has at some time in the past operated as a
24 uniform rental company or a linen supply company regardless of
25 whether the facility operates as or was previously operated as
26 a drycleaning facility.

27 (14) "Drycleaning solvents" means any and all
28 nonaqueous solvents used in the cleaning of clothing and other
29 fabrics and includes perchloroethylene (also known as
30 tetrachloroethylene) and petroleum-based solvents, and their
31 breakdown products. For purposes of this definition,

1 "drycleaning solvents" only includes those drycleaning
2 solvents originating from use at a drycleaning facility or by
3 a wholesale supply facility.

4 (15) "Dry drop-off facility" means any commercial
5 retail store that receives from customers clothing and other
6 fabrics for drycleaning or laundering at an offsite
7 drycleaning facility and that does not clean the clothing or
8 fabrics at the store utilizing drycleaning solvents.

9 (16) "Engineering controls" means modifications to a
10 site to reduce or eliminate the potential for exposure to
11 petroleum products' chemicals of concern, drycleaning
12 solvents, or other contaminants. Such modifications may
13 include, but are not limited to, physical or hydraulic control
14 measures, capping, point of use treatments, or slurry walls.

15 (17) "Wholesale supply facility" means a commercial
16 establishment that supplies drycleaning solvents to
17 drycleaning facilities.

18 (18) "Facility" means a nonresidential location
19 containing, or which contained, any underground stationary
20 tank or tanks which contain hazardous substances or pollutants
21 and have individual storage capacities greater than 110
22 gallons, or any aboveground stationary tank or tanks which
23 contain pollutants which are liquids at standard ambient
24 temperature and pressure and have individual storage
25 capacities greater than 550 gallons. This subsection shall not
26 apply to facilities covered by chapter 377, or containers
27 storing solid or gaseous pollutants, and agricultural tanks
28 having storage capacities of less than 550 gallons.

29 (19) "Flow-through process tank" means an aboveground
30 tank that contains hazardous substances or specified mineral
31 acids as defined in s. 376.321 and that forms an integral part

1 of a production process through which there is a steady,
2 variable, recurring, or intermittent flow of materials during
3 the operation of the process. Flow-through process tanks
4 include, but are not limited to, seal tanks, vapor recovery
5 units, surge tanks, blend tanks, feed tanks, check and delay
6 tanks, batch tanks, oil-water separators, or tanks in which
7 mechanical, physical, or chemical change of a material is
8 accomplished.

9 (20) "Hazardous substances" means those substances
10 defined as hazardous substances in the Comprehensive
11 Environmental Response, Compensation and Liability Act of
12 1980, Pub. L. No. 96-510, 94 Stat. 2767, as amended by the
13 Superfund Amendments and Reauthorization Act of 1986.

14 (21) "Institutional controls" means the restriction on
15 use or access to a site to eliminate or minimize exposure to
16 petroleum products' chemicals of concern, drycleaning
17 solvents, or other contaminants. Such restrictions may
18 include, but are not limited to, deed restrictions,
19 restrictive covenants, or conservation easements ~~use~~
20 ~~restrictions, or restrictive zoning.~~

21 (22) "Laundering on a wash, dry, and fold basis" means
22 the service provided by the owner or operator of a
23 coin-operated laundry to its customers whereby an employee of
24 the laundry washes, dries, and folds laundry for its
25 customers.

26 (23) "Marine fueling facility" means a commercial or
27 recreational coastal facility, excluding a bulk product
28 facility, providing fuel to vessels.

29 (24) "Natural attenuation" means a verifiable ~~an~~
30 approach to site rehabilitation that allows natural processes
31 to contain the spread of contamination and reduce the

1 concentrations of contaminants in contaminated groundwater and
2 soil. Natural attenuation processes may include the following:
3 sorption, biodegradation, chemical reactions with subsurface
4 materials, diffusion, dispersion, and volatilization.

5 (25) "Operator" means any person operating a facility,
6 whether by lease, contract, or other form of agreement.

7 (26) "Owner" means any person owning a facility.

8 (27) "Person" means any individual, partner, joint
9 venture, or corporation; any group of the foregoing, organized
10 or united for a business purpose; or any governmental entity.

11 (28) "Person in charge" means the person on the scene
12 who is in direct, responsible charge of a facility from which
13 pollutants are discharged, when the discharge occurs.

14 (29) "Person responsible for conducting site
15 rehabilitation" means the site owner, operator, or the person
16 designated by the site owner or operator on the reimbursement
17 application. Mortgage holders and trust holders may be
18 eligible to participate in the reimbursement program pursuant
19 to s. 376.3071(12).

20 (30) "Petroleum" includes:

21 (a) Oil, including crude petroleum oil and other
22 hydrocarbons, regardless of gravity, which are produced at the
23 well in liquid form by ordinary methods and which are not the
24 result of condensation of gas after it leaves the reservoir;
25 and

26 (b) All natural gas, including casinghead gas, and all
27 other hydrocarbons not defined as oil in paragraph (a).

28 (31) "Petroleum product" means any liquid fuel
29 commodity made from petroleum, including, but not limited to,
30 all forms of fuel known or sold as diesel fuel, kerosene, all
31 forms of fuel known or sold as gasoline, and fuels containing

1 a mixture of gasoline and other products, excluding liquefied
2 petroleum gas and American Society for Testing and Materials
3 (ASTM) grades no. 5 and no. 6 residual oils, bunker C residual
4 oils, intermediate fuel oils (IFO) used for marine bunkering
5 with a viscosity of 30 and higher, asphalt oils, and
6 petrochemical feedstocks.

7 (32) "Petroleum products' chemicals of concern" means
8 the constituents of petroleum products, including, but not
9 limited to, xylene, benzene, toluene, ethylbenzene,
10 naphthalene, and similar chemicals, and constituents in
11 petroleum products, including, but not limited to, methyl
12 tert-butyl ether (MTBE), lead, and similar chemicals found in
13 additives, provided the chemicals of concern are present as a
14 result of a discharge of petroleum products.

15 (33) "Petroleum storage system" means a stationary
16 tank not covered under the provisions of chapter 377, together
17 with any onsite integral piping or dispensing system
18 associated therewith, which is used, or intended to be used,
19 for the storage or supply of any petroleum product. Petroleum
20 storage systems may also include oil/water separators, and
21 other pollution control devices installed at petroleum product
22 terminals as defined in this chapter and bulk product
23 facilities pursuant to, or required by, permits or best
24 management practices in an effort to control surface discharge
25 of pollutants. Nothing herein shall be construed to allow a
26 continuing discharge in violation of department rules.

27 (34) "Pollutants" includes any "product" as defined in
28 s. 377.19(11), pesticides, ammonia, chlorine, and derivatives
29 thereof, excluding liquefied petroleum gas.

30 (35) "Pollution" means the presence on the land or in
31 the waters of the state of pollutants in quantities which are

1 or may be potentially harmful or injurious to human health or
2 welfare, animal or plant life, or property or which may
3 unreasonably interfere with the enjoyment of life or property,
4 including outdoor recreation.

5 (36) "Real property owner" means the individual or
6 entity that is vested with ownership, dominion, or legal or
7 rightful title to the real property, or which has a ground
8 lease interest in the real property, on which a drycleaning
9 facility or wholesale supply facility is or has ever been
10 located.

11 (37) "Response action" means any activity, including
12 evaluation, planning, design, engineering, construction, and
13 ancillary services, which is carried out in response to any
14 discharge, release, or threatened release of a hazardous
15 substance, pollutant, or other contaminant from a facility or
16 site identified by the department under the provisions of ss.
17 376.30-376.319.

18 (38) "Response action contractor" means a person who
19 is carrying out any response action, including a person
20 retained or hired by such person to provide services relating
21 to a response action.

22 (39) "Risk reduction" means the lowering or
23 elimination of the level of risk posed to human health or the
24 environment through interim remedial actions, remedial action,
25 or institutional and, if appropriate, engineering controls.

26 ~~(40)(39)~~ "Secretary" means the Secretary of
27 Environmental Protection.

28 ~~(41)(40)~~ "Site rehabilitation" means the assessment of
29 site contamination and the remediation activities that reduce
30 the levels of contaminants at a site through accepted
31 treatment methods to meet the cleanup target levels

1 established for that site. For purposes of sites subject to
2 the Resource Conservation and Recovery Act, as amended, the
3 term includes removal, decontamination, and corrective action
4 of releases of hazardous substances.

5 (42)~~(41)~~ "Source removal" means the removal of free
6 product, or the removal of contaminants from soil or sediment
7 that has been contaminated to the extent that leaching to
8 groundwater or surface water has occurred or is occurring.

9 (43)~~(42)~~ "Storage system" means a stationary tank not
10 covered under the provisions of chapter 377, together with any
11 onsite integral piping or dispensing system associated
12 therewith, which is or has been used for the storage or supply
13 of any petroleum product, pollutant, or hazardous substance as
14 defined herein, and which is registered with the Department of
15 Environmental Protection under this chapter or any rule
16 adopted pursuant hereto.

17 (44)~~(43)~~ "Synergistic effects" means a scientific
18 principle that the toxicity that occurs as a result of
19 exposure is more than the sum of the toxicities of the
20 individual chemicals to which the individual is exposed.

21 (45)~~(44)~~ "Terminal facility" means any structure,
22 group of structures, motor vehicle, rolling stock, pipeline,
23 equipment, or related appurtenances which are used or capable
24 of being used for one or more of the following purposes:
25 pumping, refining, drilling for, producing, storing, handling,
26 transferring, or processing pollutants, provided such
27 pollutants are transferred over, under, or across any water,
28 estuaries, tidal flats, beaches, or waterfront lands,
29 including, but not limited to, any such facility and related
30 appurtenances owned or operated by a public utility or a
31 governmental or quasi-governmental body. In the event of a

1 ship-to-ship transfer of pollutants, the vessel going to or
2 coming from the place of transfer and a terminal facility
3 shall also be considered a terminal facility. For the purposes
4 of ss. 376.30-376.319, the term "terminal facility" shall not
5 be construed to include spill response vessels engaged in
6 response activities related to removal of pollutants, or
7 temporary storage facilities created to temporarily store
8 recovered pollutants and matter, or waterfront facilities
9 owned and operated by governmental entities acting as agents
10 of public convenience for persons engaged in the drilling for
11 or pumping, storing, handling, transferring, processing, or
12 refining of pollutants. However, each person engaged in the
13 drilling for or pumping, storing, handling, transferring,
14 processing, or refining of pollutants through a waterfront
15 facility owned and operated by such a governmental entity
16 shall be construed as a terminal facility.

17 (46)~~(45)~~ "Transfer" or "transferred" includes
18 onloading, offloading, fueling, bunkering, lightering, removal
19 of waste pollutants, or other similar transfers, between
20 terminal facility and vessel or vessel and vessel.

21 Section 19. Paragraph (i) of subsection (4) of section
22 376.3078, Florida Statutes, is amended and paragraph (e) is
23 added to subsection (9) of that section to read:

24 376.3078 Drycleaning facility restoration; funds;
25 uses; liability; recovery of expenditures.--

26 (4) REHABILITATION CRITERIA.--It is the intent of the
27 Legislature to protect the health of all people under actual
28 circumstances of exposure. By July 1, 1999, the secretary of
29 the department shall establish criteria by rule for the
30 purpose of determining, on a site-specific basis, the
31 rehabilitation program tasks that comprise a site

1 rehabilitation program, including a voluntary site
2 rehabilitation program, and the level at which a
3 rehabilitation program task and a site rehabilitation program
4 may be deemed completed. In establishing the rule, the
5 department shall incorporate, to the maximum extent feasible,
6 risk-based corrective action principles to achieve protection
7 of human health and safety and the environment in a
8 cost-effective manner as provided in this subsection. The
9 rule shall also include protocols for the use of natural
10 attenuation and the issuance of "no further action" letters.
11 The criteria for determining what constitutes a rehabilitation
12 program task or completion of a site rehabilitation program
13 task or site rehabilitation program, including a voluntary
14 site rehabilitation program, must:

15 (i) Establish appropriate cleanup target levels for
16 soils.

17 1. In establishing soil cleanup target levels for
18 human exposure to each contaminant found in soils from the
19 land surface to 2 feet below land surface, the department
20 shall consider the following, as appropriate: calculations
21 using a lifetime cancer risk level of 1.0E-6; a hazard index
22 of 1 or less; the best achievable detection limit; or the
23 naturally occurring background concentration. Institutional
24 controls or other methods shall be used to prevent human
25 exposure to contaminated soils more than 2 feet below the land
26 surface. Any removal of such institutional controls shall
27 require such contaminated soils to be remediated.

28 2. Leachability-based soil target levels shall be
29 based on protection of the groundwater cleanup target levels
30 or the alternate cleanup target levels for groundwater
31 established pursuant to this paragraph, as appropriate. Source

1 removal and other cost-effective alternatives that are
2 technologically feasible shall be considered in achieving the
3 leachability soil target levels established by the department.
4 The leachability goals shall not be applicable if the
5 department determines, based upon individual site
6 characteristics, that contaminants will not leach into the
7 groundwater at levels which pose a threat to human health,
8 public safety, and the environment.

9 3. The department may set alternative cleanup target
10 levels based upon the person responsible for site
11 rehabilitation demonstrating, using

12
13 The department shall require source removal, if warranted and
14 cost-effective. Once source removal at a site is complete,
15 the department shall reevaluate the site to determine the
16 degree of active cleanup needed to continue. Further, the
17 department shall determine if the reevaluated site qualifies
18 for monitoring only or if no further action is required to
19 rehabilitate the site. If additional site rehabilitation is
20 necessary to reach "no further action" status, the department
21 is encouraged to utilize natural attenuation and monitoring
22 where site conditions warrant.

23 (9) REQUIREMENT FOR DRYCLEANING FACILITIES.--It is the
24 intent of the Legislature that the following drycleaning
25 solvent containment shall be required of the owners or
26 operators of drycleaning facilities, as follows:

27 (e) A drycleaning facility that commenced operating
28 before January 1, 1996, and applied to the program by December
29 30, 1997, is considered to have had secondary containment
30 timely installed for the purpose of determining eligibility

31

1 for state-funded site rehabilitation under this section if the
2 drycleaning facility meets the following criteria:

3 1. Reported in the completed application that the
4 facility was not in compliance with paragraph (a) of this
5 subsection, and entered into a consent order with the
6 department to install secondary containment and installed the
7 required containment by April 15, 1999; or

8 2. Reported in the completed application that the
9 facility had installed secondary containment but stated in the
10 application that the date the facility installed secondary
11 containment was not known, and was requested by the department
12 subsequent to April 30, 1997, to apply for program eligibility
13 and did so apply within 90 days of the request, and installed
14 secondary containment by February 28, 1998.

15
16 The department shall reconsider the applications of facilities
17 that meet the criteria set forth in this paragraph and that
18 were previously determined to be ineligible due to failure to
19 comply with secondary containment requirements. The facilities
20 must meet all other eligibility requirements.

21 Section 20. Section 376.30781, Florida Statutes, is
22 amended to read:

23 376.30781 Partial tax credits for rehabilitation of
24 ~~drycleaning-solvent-contaminated sites and brownfield sites in~~
25 ~~designated brownfield areas~~; application process; rulemaking
26 authority; revocation authority.--

27 (1) The Legislature finds that:

28 (a) To facilitate property transactions and economic
29 growth and development, it is in the interest of the state to
30 encourage the voluntary cleanup, at the earliest possible
31

1 time, of contaminated ~~drycleaning-solvent-contaminated sites~~
2 ~~and brownfield sites in designated brownfield areas.~~

3 (b) It is the intent of the Legislature to encourage
4 the voluntary cleanup of contaminated
5 ~~drycleaning-solvent-contaminated sites and brownfield sites in~~
6 ~~designated brownfield areas~~ by providing a partial tax credit
7 for the restoration of such property in specified
8 circumstances.

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

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

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

20 3. A brownfield site in a designated brownfield area
21 under s. 376.80; ~~or~~

22 4. Any other contaminated site at which cleanup is
23 undertaken by a person pursuant to a voluntary cleanup
24 agreement approved by the Department of Environmental
25 Protection, if the person did not cause or contribute to the
26 contamination at the site.

27 (b) For all applications received by the Department of
28 Environmental Protection by January 15, if, as of the
29 following March 1, the credits granted under paragraph (a) do
30 not exhaust the annual maximum allowable credits under
31 subsection (3), any remaining credits may be granted for

1 petroleum-contaminated sites at which site rehabilitation is
2 being conducted pursuant to the preapproved advanced cleanup
3 program authorized in s. 376.30713, but tax credits may be
4 granted only for 35 percent of the amount of the cost-share
5 percentage of site rehabilitation costs paid for with private
6 funding. Tax credit applications submitted for preapproved
7 advanced cleanup sites shall not be included in the
8 carry-forward provision of subsection (9), which otherwise
9 allows applications that do not receive credits due to an
10 exhaustion of the annual tax credit authorization to be
11 carried forward in the same order for the next year's annual
12 tax credit allocation, if any, based on the prior year
13 application.

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

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

30 (3) The Department of Environmental Protection shall
31 be responsible for allocating the tax credits provided for in

1 ss. 199.1055 and 220.1845, not to exceed a total of \$2 million
2 in tax credits annually.

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

30 (a) Have entered into a voluntary cleanup agreement
31 with the Department of Environmental Protection for a

1 contaminated drycleaning-solvent-contaminated site or into a
2 Brownfield Site Rehabilitation Agreement, as applicable; and

3 (b) Have paid all deductibles pursuant to s.
4 376.3078(3)(d) for eligible drycleaning-solvent-cleanup
5 program sites.

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

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

22 (b) Copies of contracts and documentation of contract
23 negotiations, accounts, invoices, sales tickets, or other
24 payment records from purchases, sales, leases, or other
25 transactions involving actual costs incurred for that tax year
26 related to site rehabilitation, as that term is defined in ss.
27 376.301 and 376.79;

28 (c) Proof that the documentation submitted pursuant to
29 paragraph (b) has been reviewed and verified by an independent
30 certified public accountant in accordance with standards
31 established by the American Institute of Certified Public

1 Accountants. Specifically, the certified public accountant
2 must attest to the accuracy and validity of the costs incurred
3 and paid by conducting an independent review of the data
4 presented by the applicant. Accuracy and validity of costs
5 incurred and paid would be determined once the level of effort
6 was certified by an appropriate professional registered in
7 this state in each contributing technical discipline. The
8 certified public accountant's report would also attest that
9 the costs included in the application form are not duplicated
10 within the application. A copy of the accountant's report
11 shall be submitted to the Department of Environmental
12 Protection with the tax credit application; and

13 (d) A certification form stating that site
14 rehabilitation activities associated with the documentation
15 submitted pursuant to paragraph (b) have been conducted under
16 the observation of, and related technical documents have been
17 signed and sealed by, an appropriate professional registered
18 in this state in each contributing technical discipline. The
19 certification form shall be signed and sealed by the
20 appropriate registered professionals stating that the costs
21 incurred were integral, necessary, and required for site
22 rehabilitation, as that term is defined in ss. 376.301 and
23 376.79.

24 (6) The certified public accountant and appropriate
25 registered professionals submitting forms as part of a tax
26 credit application must verify such forms. Verification must
27 be accomplished as provided in s. 92.525(1)(b) and subject to
28 the provisions of s. 92.525(3).

29 (7) The Department of Environmental Protection shall
30 review the tax credit application and any supplemental
31 documentation that the applicant may submit before the annual

1 application deadline in order to have the application
2 considered complete ~~submitted by each applicant~~, for the
3 purpose of verifying that the applicant has met the qualifying
4 criteria in subsections (2) and (4) and has submitted all
5 required documentation listed in subsection (5). Upon
6 verification that the applicant has met these requirements,
7 the department shall issue a written decision granting
8 eligibility for partial tax credits (a tax credit certificate)
9 in the amount of 35 percent of the total costs claimed,
10 subject to the \$250,000 limitation, for the calendar ~~tax~~ year
11 for ~~in~~ which the tax credit application is submitted based on
12 the report of the certified public accountant and the
13 certifications from the appropriate registered technical
14 professionals.

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

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

30 (10) The Department of Environmental Protection may
31 adopt rules to prescribe the necessary forms required to claim

1 tax credits under this section and to provide the
2 administrative guidelines and procedures required to
3 administer this section. ~~Prior to the adoption of rules~~
4 ~~regulating the tax credit application, the department shall,~~
5 ~~by September 1, 1998, establish reasonable interim application~~
6 ~~requirements and forms.~~

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

19 (12) An owner, operator, or real property owner who
20 receives state-funded site rehabilitation under s. 376.3078(3)
21 for rehabilitation of a drycleaning-solvent-contaminated site
22 is ineligible to receive a tax credit under s. 199.1055 or s.
23 220.1845 for costs incurred by the taxpayer in conjunction
24 with the rehabilitation of that site during the same time
25 period that state-administered site rehabilitation was
26 underway.

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

1 (14) Regardless of the effective date of this statute,
2 the Legislature intends to allow tax credit applications filed
3 under paragraphs (2)(a)4. and (2)(b) to include site
4 rehabilitation costs for the entire 2000 calendar year rather
5 than only those costs incurred and paid from July 1, 2000,
6 forward.

7 Section 21. Section 376.79, Florida Statutes, is
8 amended to read:

9 376.79 Definitions.--As used in ss. 376.77-376.85, the
10 term:

11 (1) "Additive effects" means a scientific principle
12 that the toxicity that occurs as a result of exposure is the
13 sum of the toxicities of the individual chemicals to which the
14 individual is exposed.

15 (2) "Antagonistic effects" means a scientific
16 principle that the toxicity that occurs as a result of
17 exposure is less than the sum of the toxicities of the
18 individual chemicals to which the individual is exposed.

19 (3) "Brownfield sites" means sites that are generally
20 abandoned, idled, or underused industrial and commercial
21 properties where expansion or redevelopment is complicated by
22 actual or perceived environmental contamination.

23 (4) "Brownfield area" means a contiguous area of one
24 or more brownfield sites, some of which may not be
25 contaminated, and which has been designated by a local
26 government by resolution. Such areas may include all or
27 portions of community redevelopment areas, enterprise zones,
28 empowerment zones, other such designated economically deprived
29 communities and areas, and Environmental Protection
30 Agency-designated brownfield pilot projects.

31

1 (5) "Contaminant" means any physical, chemical,
2 biological, or radiological substance present in any medium
3 which may result in adverse effects to human health or the
4 environment or which creates an adverse nuisance,
5 organoleptic, or aesthetic condition in groundwater.

6 ~~(6)(5)~~ "Contaminated site" means any contiguous land,
7 surface water, or groundwater areas that contain contaminants
8 that may be harmful to human health or the environment.

9 ~~(7)(6)~~ "Department" means the Department of
10 Environmental Protection.

11 ~~(8)(7)~~ "Engineering controls" means modifications to a
12 site to reduce or eliminate the potential for exposure to
13 contaminants. Such modifications may include, but are not
14 limited to, physical or hydraulic control measures, capping,
15 point of use treatments, or slurry walls.

16 ~~(9)(8)~~ "Environmental justice" means the fair
17 treatment of all people of all races, cultures, and incomes
18 with respect to the development, implementation, and
19 enforcement of environmental laws, regulations, and policies.

20 ~~(10)(9)~~ "Institutional controls" means the restriction
21 on use of or access to a site to eliminate or minimize
22 exposure to contaminants. Such restrictions may include, but
23 are not limited to, deed restrictions, restrictive covenants,
24 or conservation easements ~~use restrictions, or restrictive~~
25 ~~zoning.~~

26 ~~(11)(10)~~ "Local pollution control program" means a
27 local pollution control program that has received delegated
28 authority from the Department of Environmental Protection
29 under ss. 376.80(11) and 403.182.

30 ~~(12)(11)~~ "Natural attenuation" means a verifiable
31 approach to site rehabilitation which allows natural processes

1 to contain the spread of contamination and reduce the
2 concentrations of contaminants in contaminated groundwater and
3 soil. Natural attenuation processes may include sorption,
4 biodegradation, chemical reactions with subsurface materials,
5 diffusion, dispersion, and volatilization.~~the verifiable~~
6 ~~reduction of contaminants through natural processes, which may~~
7 ~~include diffusion, dispersion, adsorption, and biodegradation.~~

8 (13)~~(12)~~ "Person responsible for brownfield site
9 rehabilitation" means the individual or entity that is
10 designated by the local government to enter into the
11 brownfield site rehabilitation agreement with the department
12 or an approved local pollution control program and enters into
13 an agreement with the local government for redevelopment of
14 the site.

15 (14)~~(13)~~ "Person" means any individual, partner, joint
16 venture, or corporation; any group of the foregoing, organized
17 or united for a business purpose; or any governmental entity.

18 (15) "Risk reduction" means the lowering or
19 elimination of the level of risk posed to human health or the
20 environment through interim remedial actions, remedial action,
21 or institutional, and if appropriate, engineering controls.

22 (16)~~(14)~~ "Secretary" means the secretary of the
23 Department of Environmental Protection.

24 (17)~~(15)~~ "Site rehabilitation" means the assessment of
25 site contamination and the remediation activities that reduce
26 the levels of contaminants at a site through accepted
27 treatment methods to meet the cleanup target levels
28 established for that site.

29 (18)~~(16)~~ "Source removal" means the removal of free
30 product,or the removal of contaminants from soil or sediment

31

1 that has been contaminated to the extent that leaching to
2 groundwater or surface water has occurred or is occurring.

3 ~~(19)(17)~~ "Synergistic effects" means a scientific
4 principle that the toxicity that occurs as a result of
5 exposure is more than the sum of the toxicities of the
6 individual chemicals to which the individual is exposed.

7 Section 22. Subsections (4) and (5) and paragraph (c)
8 of subsection (7) of section 376.80, Florida Statutes, are
9 amended to read:

10 376.80 Brownfield program administration process.--

11 (4) Local governments or persons responsible for
12 rehabilitation and redevelopment of brownfield areas must
13 establish an advisory committee or use an existing advisory
14 committee that has formally expressed its intent to address
15 redevelopment of the specific brownfield area for the purpose
16 of improving public participation and receiving public
17 comments on rehabilitation and redevelopment of the brownfield
18 area, future land use, local employment opportunities,
19 community safety, and environmental justice. Such advisory
20 committee should include residents within or adjacent to the
21 brownfield area, businesses operating within the brownfield
22 area, and others deemed appropriate. The person responsible
23 for brownfield site rehabilitation must notify the advisory
24 committee of the intent to rehabilitate and redevelop the site
25 before executing the brownfield site rehabilitation agreement,
26 and provide the committee with a copy of the draft plan for
27 site rehabilitation which addresses elements required by
28 subsection (5). This includes disclosing potential reuse of
29 the property as well as site rehabilitation activities, if
30 any, to be performed. The advisory committee shall review the
31 proposed redevelopment agreement required pursuant to

1 paragraph (5)(i) and provide comments, if appropriate, to the
2 board of the local government with jurisdiction over the
3 brownfield area. The advisory committee must receive a copy of
4 the executed brownfield site rehabilitation agreement. When
5 the person responsible for brownfield site rehabilitation
6 submits a site assessment report or the technical document
7 containing the proposed course of action following site
8 assessment to the department or the local pollution control
9 program for review, the person responsible for brownfield site
10 rehabilitation must hold a meeting or attend a regularly
11 scheduled meeting to inform the advisory committee of the
12 findings and recommendations in the site assessment report or
13 the technical document containing the proposed course of
14 action following site assessment. ~~The advisory committee must~~
15 ~~review and provide recommendations to the board of the local~~
16 ~~government with jurisdiction on the proposed site~~
17 ~~rehabilitation agreement provided in subsection (5).~~

18 (5) The person responsible for brownfield site
19 rehabilitation must enter into a brownfield site
20 rehabilitation agreement with the department or an approved
21 local pollution control program if actual contamination exists
22 at the brownfield site. The brownfield site rehabilitation
23 agreement must include:

24 (a) A brownfield site rehabilitation schedule,
25 including milestones for completion of site rehabilitation
26 tasks and submittal of technical reports and rehabilitation
27 plans as agreed upon by the parties to the agreement;

28 (b) A commitment to conduct site rehabilitation
29 activities under the observation of professional engineers or
30 geologists who are registered in accordance with the
31 requirements of chapter 471 or chapter 492, respectively.

1 Submittals provided by the person responsible for brownfield
2 site rehabilitation must be signed and sealed by a
3 professional engineer registered under chapter 471, or a
4 professional geologist registered under chapter 492,
5 certifying that the submittal and associated work comply with
6 the law and rules of the department and those governing the
7 profession. In addition, upon completion of the approved
8 remedial action, the department shall require a professional
9 engineer registered under chapter 471 or a professional
10 geologist registered under chapter 492 to certify that the
11 corrective action was, to the best of his or her knowledge,
12 completed in substantial conformance with the plans and
13 specifications approved by the department;

14 (c) A commitment to conduct site rehabilitation in
15 accordance with an approved comprehensive quality assurance
16 plan under department rules;

17 (d) A commitment to conduct site rehabilitation
18 consistent with state, federal, and local laws and consistent
19 with the brownfield site contamination cleanup criteria in s.
20 376.81, including any applicable requirements for risk-based
21 corrective action;

22 (e) Timeframes for the department's review of
23 technical reports and plans submitted in accordance with the
24 agreement. The department shall make every effort to adhere
25 to established agency goals for reasonable timeframes for
26 review of such documents;

27 (f) A commitment to secure site access for the
28 department or approved local pollution control program to all
29 brownfield sites within the eligible brownfield area for
30 activities associated with site rehabilitation;

31

1 (g) Other provisions that the person responsible for
2 brownfield site rehabilitation and the department agree upon,
3 that are consistent with ss. 376.77-376.85, and that will
4 improve or enhance the brownfield site rehabilitation process;

5 (h) A commitment to consider appropriate pollution
6 prevention measures and to implement those that the person
7 responsible for brownfield site rehabilitation determines are
8 reasonable and cost-effective, taking into account the
9 ultimate use or uses of the brownfield site. Such measures
10 may include improved inventory or production controls and
11 procedures for preventing loss, spills, and leaks of hazardous
12 waste and materials, and include goals for the reduction of
13 releases of toxic materials; and

14 (i) Certification that an agreement exists between the
15 person responsible for brownfield site rehabilitation and the
16 local government with jurisdiction over the brownfield area.
17 Such agreement shall contain terms for the redevelopment of
18 the brownfield area.

19 (7) The contractor must certify to the department that
20 the contractor:

21 (c) Maintains comprehensive general liability and
22 comprehensive automobile liability insurance with minimum
23 limits of at least \$1 million per claim ~~occurrence~~ and \$1
24 million annual aggregate, sufficient to protect it from claims
25 for damage for personal injury, including accidental death, as
26 well as claims for property damage which may arise from
27 performance of work under the program, designating the state
28 as an additional insured party.

29 Section 23. Section 376.81, Florida Statutes, is
30 amended to read:

31

1 376.81 Brownfield site and brownfield areas
2 contamination cleanup criteria.--

3 (1) It is the intent of the Legislature to protect the
4 health of all people under actual circumstances of exposure.
5 By July 1, 2001 ~~1998~~, the secretary of the department shall
6 establish criteria by rule for the purpose of determining, on
7 a site-specific basis, the rehabilitation program tasks that
8 comprise a site rehabilitation program and the level at which
9 a rehabilitation program task and a site rehabilitation
10 program may be deemed completed. In establishing the rule,
11 the department shall apply ~~incorporate~~, to the maximum extent
12 feasible, a risk-based corrective action process principles to
13 achieve protection of human health and safety and the
14 environment in a cost-effective manner based on the principles
15 set forth as provided in this subsection. The rule must
16 prescribe a phased risk-based corrective action process that
17 is iterative and that tailors site rehabilitation tasks to
18 site-specific conditions and risks. The department and the
19 person responsible for brownfield site rehabilitation are
20 encouraged to establish decision points at which risk
21 management decisions will be made. The department shall
22 provide an early decision, when requested, regarding
23 applicable exposure factors and a risk management approach
24 based on the current and future land use at the site.The rule
25 shall also include protocols for the use of natural
26 attenuation, the use of institutional and engineering
27 controls, and the issuance of "no further action" letters. The
28 criteria for determining what constitutes a rehabilitation
29 program task or completion of a site rehabilitation program
30 task or site rehabilitation program must:

31

1 (a) Consider the current exposure and potential risk
2 of exposure to humans and the environment, including multiple
3 pathways of exposure. The physical, chemical, and biological
4 characteristics of each contaminant must be considered in
5 order to determine the feasibility of risk-based corrective
6 action assessment.

7 (b) Establish the point of compliance at the source of
8 the contamination. However, the department is authorized to
9 temporarily move the point of compliance to the boundary of
10 the property, or to the edge of the plume when the plume is
11 within the property boundary, while cleanup, including cleanup
12 through natural attenuation processes in conjunction with
13 appropriate monitoring, is proceeding. The department also is
14 authorized, pursuant to criteria provided for in this section,
15 to temporarily extend the point of compliance beyond the
16 property boundary with appropriate monitoring, if such
17 extension is needed to facilitate natural attenuation or to
18 address the current conditions of the plume, provided human
19 health, public safety, and the environment are protected.
20 When temporarily extending the point of compliance beyond the
21 property boundary, it cannot be extended further than the
22 lateral extent of the plume at the time of execution of the
23 brownfield site rehabilitation agreement, if known, or the
24 lateral extent of the plume as defined at the time of site
25 assessment. Temporary extension of the point of compliance
26 beyond the property boundary, as provided in this paragraph,
27 must include actual notice by the person responsible for
28 brownfield site rehabilitation to local governments and the
29 owners of any property into which the point of compliance is
30 allowed to extend and constructive notice to residents and
31 business tenants of the property into which the point of

1 compliance is allowed to extend. Persons receiving notice
2 pursuant to this paragraph shall have the opportunity to
3 comment within 30 days of receipt of the notice.

4 (c) Ensure that the site-specific cleanup goal is that
5 all contaminated brownfield sites and brownfield areas
6 ultimately achieve the applicable cleanup target levels
7 provided in this section. In the circumstances provided below,
8 and after constructive notice and opportunity to comment
9 within 30 days from receipt of the notice to local government,
10 to owners of any property into which the point of compliance
11 is allowed to extend, and to residents on any property into
12 which the point of compliance is allowed to extend, the
13 department may allow concentrations of contaminants to
14 temporarily exceed the applicable cleanup target levels while
15 cleanup, including cleanup through natural attenuation
16 processes in conjunction with appropriate monitoring, is
17 proceeding, if human health, public safety, and the
18 environment are protected.

19 (d) Allow brownfield site and brownfield area
20 rehabilitation programs to include the use of institutional or
21 engineering controls, where appropriate, to eliminate or
22 control the potential exposure to contaminants of humans or
23 the environment. The use of controls must be preapproved by
24 the department and only after constructive notice and
25 opportunity to comment within 30 days from receipt of notice
26 is provided to local governments, to owners of any property
27 into which the point of compliance is allowed to extend, and
28 to residents on any property into which the point of
29 compliance is allowed to extend. When institutional or
30 engineering controls are implemented to control exposure, the
31 removal of the controls must have prior department approval

1 and must be accompanied by the resumption of active cleanup,
2 or other approved controls, unless cleanup target levels under
3 this section have been achieved.

4 (e) Consider the additive effects of contaminants.
5 The synergistic and antagonistic effects shall also be
6 considered when the scientific data become available.

7 (f) Take into consideration individual site
8 characteristics, which shall include, but not be limited to,
9 the current and projected use of the affected groundwater and
10 surface water in the vicinity of the site, current and
11 projected land uses of the area affected by the contamination,
12 the exposed population, the degree and extent of
13 contamination, the rate of contaminant migration, the apparent
14 or potential rate of contaminant degradation through natural
15 attenuation processes, the location of the plume, and the
16 potential for further migration in relation to site property
17 boundaries.

18 (g) Apply state water quality standards as follows:

19 1. Cleanup target levels for each contaminant found in
20 groundwater shall be the applicable state water quality
21 standards. Where such standards do not exist, the cleanup
22 target levels for groundwater shall be based on the minimum
23 criteria specified in department rule. The department shall
24 apply ~~consider~~ the following, as appropriate, in establishing
25 the applicable cleanup target levels ~~minimum criteria~~:
26 calculations using a lifetime cancer risk level of 1.0E-6; a
27 hazard index of 1 or less; the best achievable detection
28 limit; and ~~the naturally occurring background concentration;~~
29 ~~or~~ nuisance, organoleptic, and aesthetic considerations.
30 However, the department shall not require site rehabilitation
31 to achieve a cleanup target level for any individual

1 contaminant which is more stringent than the site-specific,
2 naturally occurring background concentration for that
3 contaminant.

4 2. Where surface waters are exposed to contaminated
5 groundwater, the cleanup target levels for the contaminants
6 shall be based on the more protective of the groundwater or
7 surface water standards as established by department rule.
8 The point of measuring compliance with the surface water
9 standards shall be in the groundwater immediately adjacent to
10 the surface water body.

11 3. The department shall approve ~~may set~~ alternative
12 cleanup target levels in conjunction with institutional and
13 engineering controls, if needed, based upon an applicant's
14 demonstration, using site-specific data, modeling results, and
15 risk assessment studies, risk reduction techniques, or a
16 combination thereof, that human health, public safety, and the
17 environment are protected to the same degree as provided in
18 subparagraphs 1. and 2. Where a state water quality standard
19 is applicable, a deviation may not result in the application
20 of cleanup target levels more stringent than the standard. In
21 determining whether it is appropriate to establish alternative
22 cleanup target levels at a site, the department must consider
23 the effectiveness of source removal, if any, which ~~that~~ has
24 been completed at the site and the practical likelihood of the
25 use of low yield or poor quality groundwater, the use of
26 groundwater near marine surface water bodies, the current and
27 projected use of the affected groundwater in the vicinity of
28 the site, or the use of groundwater in the immediate vicinity
29 of the contaminated area, where it has been demonstrated that
30 the groundwater contamination is not migrating away from such
31 localized source, provided human health, public safety, and

1 the environment are protected. When using alternative cleanup
2 target levels at a brownfield site, institutional controls
3 shall not be required if:

4 a. The only cleanup target levels exceeded are the
5 groundwater cleanup target levels derived from nuisance,
6 organoleptic, or aesthetic considerations;

7 b. Concentrations of all contaminants meet the state
8 water quality standards or minimum criteria, based on
9 protection of human health, provided in subparagraph 1.;

10 c. All of the groundwater cleanup target levels
11 established pursuant to subparagraph 1. are met at the
12 property boundary;

13 d. The person responsible for brownfield site
14 rehabilitation has demonstrated that the contaminants will not
15 migrate beyond the property boundary at concentrations
16 exceeding the groundwater cleanup target levels established
17 pursuant to subparagraph 1.;

18 e. The property has access to and is using an offsite
19 water supply and no unplugged private wells are used for
20 domestic purposes; and

21 f. The real property owner provides written acceptance
22 of the "no further action" proposal to the department or the
23 local pollution control program.

24 (h) Provide for the department to issue a "no further
25 action order," with conditions, including, but not limited to,
26 the use of institutional or engineering controls where
27 appropriate, when alternative cleanup target levels
28 established pursuant to subparagraph (g)3. have been achieved,
29 or when the person responsible for brownfield site
30 rehabilitation can demonstrate that the cleanup target level
31 is unachievable within available technologies. Prior to

1 issuing such an order, the department shall consider the
2 feasibility of an alternative site rehabilitation technology
3 in the brownfield area.

4 (i) Establish appropriate cleanup target levels for
5 soils.

6 1. In establishing soil cleanup target levels for
7 human exposure to each contaminant found in soils from the
8 land surface to 2 feet below land surface, the department
9 shall apply ~~consider~~ the following, as appropriate:
10 calculations using a lifetime cancer risk level of 1.0E-6; a
11 hazard index of 1 or less; and the best achievable detection
12 limit; ~~or the naturally occurring background concentration.~~
13 However, the department shall not require site rehabilitation
14 to achieve a cleanup target level for an individual
15 contaminant which is more stringent than the site-specific,
16 naturally occurring background concentration for that
17 contaminant. Institutional controls or other methods shall be
18 used to prevent human exposure to contaminated soils more than
19 2 feet below the land surface. Any removal of such
20 institutional controls shall require such contaminated soils
21 to be remediated.

22 2. Leachability-based soil target levels shall be
23 based on protection of the groundwater cleanup target levels
24 or the alternate cleanup target levels for groundwater
25 established pursuant to this paragraph, as appropriate. Source
26 removal and other cost-effective alternatives that are
27 technologically feasible shall be considered in achieving the
28 leachability soil target levels established by the department.
29 The leachability goals shall not be applicable if the
30 department determines, based upon individual site
31 characteristics, and in conjunction with institutional and

1 engineering controls, if needed,that contaminants will not
2 leach into the groundwater at levels that ~~which~~ pose a threat
3 to human health, public safety, and the environment.

4 3. The department shall approve ~~may set~~ alternative
5 cleanup target levels in conjunction with institutional and
6 engineering controls, if needed,based upon an applicant's
7 demonstration, using site-specific data, modeling results,~~and~~
8 risk assessment studies, risk reduction techniques, or a
9 combination thereof,that human health, public safety, and the
10 environment are protected to the same degree as provided in
11 subparagraphs 1. and 2.

12 (2) The department shall require source removal, if
13 warranted and cost-effective. Once source removal at a site
14 is complete, the department shall reevaluate the site to
15 determine the degree of active cleanup needed to continue.
16 Further, the department shall determine if the reevaluated
17 site qualifies for monitoring only or if no further action is
18 required to rehabilitate the site. If additional site
19 rehabilitation is necessary to reach "no further action"
20 status, the department is encouraged to utilize natural
21 attenuation and monitoring where site conditions warrant.

22 (3) The cleanup criteria established pursuant to this
23 section govern only site rehabilitation activities occurring
24 at the contaminated site. Removal of contaminated media from a
25 site for offsite relocation or treatment must be in accordance
26 with all applicable federal, state, and local laws and
27 regulations.

28 Section 24. Paragraph (k) is added to subsection (2)
29 of section 376.82, Florida Statutes, to read:

30 376.82 Eligibility criteria and liability
31 protection.--

1 (2) LIABILITY PROTECTION.--

2 (k) A person whose property becomes contaminated due
3 to geophysical or hydrologic reasons, including the migration
4 of contaminants onto their property from the operation of
5 facilities and activities on a nearby designated brownfield
6 area, and whose property has never been occupied by a business
7 that utilized or stored the contaminants or similar
8 constituents is not subject to administrative or judicial
9 action brought by or on behalf of another to compel the
10 rehabilitation of or the payment of the costs for the
11 rehabilitation of sites contaminated by materials that
12 migrated onto the property from the designated brownfield
13 area, if the person:

14 1. Does not own and has never held an ownership
15 interest in, or shared in the profits of, activities in the
16 designated brownfield area operated at the source location;

17 2. Did not participate in the operation or management
18 of the activities in the designated brownfield area operated
19 at the source location; and

20 3. Did not cause, contribute to, or exacerbate the
21 release or threat of release of any hazardous substance
22 through any act or omission.

23 Section 25. Section 376.84, Florida Statutes, is
24 amended to read:

25 376.84 Brownfield redevelopment economic
26 incentives.--It is the intent of the Legislature that
27 brownfield redevelopment activities be viewed as opportunities
28 to significantly improve the utilization, general condition,
29 and appearance of these sites. Alternative ~~Different~~ standards
30 than those in place for new development, as allowed under
31 current state and local laws, should be used to the fullest

1 extent to encourage the redevelopment of a brownfield. State
2 and local governments are encouraged to offer redevelopment
3 incentives for this purpose, as an ongoing public investment
4 in infrastructure and services, to help eliminate the public
5 health and environmental hazards, and to promote the creation
6 of jobs in these areas. ~~These~~ Such incentives may include
7 financial, regulatory, and technical assistance to persons and
8 businesses involved in the redevelopment of the brownfield
9 pursuant to this act.

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

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

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

18 (c) Safe neighborhood improvement districts as
19 provided in ss. 163.501-163.523.

20 (d) Waiver, reduction, or limitation by line of
21 business with respect to occupational license taxes pursuant
22 to chapter 205.

23 (e) Tax exemption for historic properties as provided
24 in s. 196.1997.

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

28 (g) Minority business enterprise programs as provided
29 in s. 287.0943.

30 (h) Electric and gas tax exemption as provided in s.
31 166.231(6).

- 1 (i) Economic development tax abatement as provided in
2 s. 196.1995.
- 3 (j) Grants, including community development block
4 grants.
- 5 (k) Pledging of revenues to secure bonds.
- 6 (l) Low-interest revolving loans and zero-interest
7 loan pools.
- 8 (m) Local grant programs for facade, storefront,
9 signage, and other business improvements.
- 10 (n) Governmental coordination of loan programs with
11 lenders, such as microloans, business reserve fund loans,
12 letter of credit enhancements, gap financing, land lease and
13 sublease loans, and private equity.
- 14 (o) Payment schedules over time for payment of fees,
15 within criteria, and marginal cost pricing.
- 16 (p) The tax rebate established for certified
17 businesses located and operated in a designated brownfield
18 area under s. 290.007(9).
- 19 (2) Regulatory incentives may include, but not be
20 limited to:
- 21 (a) Cities' absorption of developers' concurrency
22 needs.
- 23 (b) Developers' performance of certain analyses.
- 24 (c) Exemptions and lessening of state and local review
25 requirements.
- 26 (d) Water and sewer regulatory incentives.
- 27 (e) Waiver of transportation impact fees and permit
28 fees.
- 29 (f) Zoning incentives to reduce review requirements
30 for redevelopment changes in use and occupancy; establishment
31

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

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

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

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

10 (j) Traffic-calming measures.

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

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

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

17 (a) Expedited development applications.

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

20 (c) Site design assistance.

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

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

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

7 Section 26. Subsection (1) of section 376.86, Florida
8 Statutes, is amended to read:

9 376.86 Brownfield Areas Loan Guarantee Program.--

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

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

28 376.876 Brownfield Redevelopment Grants Program.--

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

1 financial assistance for site rehabilitation activities to
2 make the redevelopment project financially feasible. The
3 grants shall be administered pursuant to s. 216.181 and may
4 not be used for general administrative costs incurred by a
5 local government or other entities identified in subsection
6 (4) for oversight and administration of a brownfield area
7 redevelopment program, but instead the state grants must be
8 used for actual site rehabilitation activities, including
9 integrally related engineering design, groundwater
10 remediation, soil removal, and soil treatment, and customary
11 nonadministrative activities undertaken in the remediation of
12 contamination at a designated brownfield site.

13 (2) The department shall develop criteria for awards
14 of grant funds. In developing these criteria, the department
15 shall consider, but not be limited to, the following factors:

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

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

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

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

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

1 (f) Whether the local government in which the project
2 site is located has made available substantial funds in
3 furtherance of remediation and redevelopment of the designated
4 brownfield area; and

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

8 (3) The grant application must include:

9 (a) A discussion of the relevance of the redevelopment
10 project to the factors listed in paragraphs (2)(a)-(g);

11 (b) A projection of budget and project needs; and

12 (c) A procedure for securing and identifying local
13 matching funds.

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

22 (5) Each grant requires a 20-percent match from the
23 applicant in either cash or in-kind services. A single grant
24 may not be larger than \$300,000 during each state fiscal year.
25 Of each grant, no more than \$100,000 may be used for site
26 assessment activities. The remainder of the grant amount is to
27 be used for cleanup activities at a brownfield site. Each
28 grant awarded per brownfield site shall be for a one-time
29 occurrence and not a recurring annual award. Multiple grants
30 may be awarded to local governments for projects at multiple
31 brownfield sites within a designated brownfield area.

1 (6) In the first fiscal year in which the Legislature
2 provides an appropriation for this grant program, the
3 department shall administer the funds to assure that at least
4 one-half of the amount available is awarded to local
5 governments that can demonstrate compliance with paragraphs
6 (2)(e), (f), and (g).

7 (7) The department may adopt rules to administer the
8 grant program authorized by this section relating to
9 application forms, timeframes for submission of applications,
10 notification of grant awards, grant agreement documents
11 required, and criteria pursuant to subsection (2) for
12 determining grant awards. Before the adoption of these rules,
13 the department shall, by September 1, 2000, establish interim
14 application requirements, forms, and criteria.

15 Section 28. Section 376.88, Florida Statutes, is
16 created to read:

17 376.88 Brownfield Program Review Advisory Council.--

18 (1) The Brownfield Program Review Advisory Council is
19 created to provide for continuous review of the progress in
20 the administration of Florida's Brownfield Program and to make
21 recommendations for its improvement. The council shall consist
22 of the following:

23 (a) A representative of a city that participated in
24 the pilot grant program for brownfields sponsored by the U.S.
25 Environmental Protection Agency;

26 (b) A representative of a county that participated in
27 the pilot grant program for brownfields sponsored by the U.S.
28 Environmental Protection Agency;

29 (c) A representative of a statewide business
30 organization;

31 (d) A representative of Enterprise Florida, Inc.;

1 (e) A representative of response action contractor
2 companies involved in activities at brownfield sites;

3 (f) The Secretary of the Department of Environmental
4 Protection or his or her designee;

5 (g) The Secretary of the Department of Community
6 Affairs or his or her designee;

7 (h) The Director of the Office of Tourism, Trade, and
8 Economic Development in the Executive Office of the Governor;

9 (i) A representative of a financial institution;

10 (j) A representative of the Sierra Club; and

11 (k) A representative of the Community Environmental
12 Health Advisory Board.

13 (2) Duties and responsibilities.--The Brownfield
14 Program Review Advisory Council shall:

15 (a) Perform a comprehensive review of activities
16 related to rehabilitation of brownfield areas;

17 (b) Determine and recommend any additional economic
18 incentives that should be available to help accelerate
19 rehabilitation activities; and

20 (c) Review the administrative processes for approving
21 and permitting rehabilitation activities by the Department of
22 Environmental Protection and local programs and make
23 recommendations for improvements in these processes.

24 (3) The initial term for service of the council shall
25 be 2 years from the date of the first meeting and may be
26 extended at the discretion of the Secretary of Environmental
27 Protection, or his or her designee, based upon the needs of
28 the brownfields program.

29 (4) Each member shall provide his or her own per diem
30 and expenses for travel while carrying out the business of the
31 council.

1 (5) The Secretary of the Department of Environmental
2 Protection or his or her designee shall appoint the council
3 members, serve as chairperson of the council, and convene the
4 council on at least a semi-annual basis.

5 (6) The council shall submit a report to the
6 Legislature as often as needed to address issues requiring
7 legislative changes or appropriations.

8 Section 29. In the 2000-2001 fiscal year, any
9 unencumbered funds that remain undisbursed on June 30, 2001,
10 from the Quick-Response Training Program, the Brownfield
11 Redevelopment Bonus Refunds, or the Brownfield Redevelopment
12 Grants Program and funds appropriated in the General
13 Appropriations Act for cleanup of state-owned lands shall be
14 used for grants to fund assessment and remediation at
15 brownfield sites or areas designated under section 376.80,
16 Florida Statutes, prior to April 1, 2000, which are brownfield
17 pilot projects of the United States Environmental Protection
18 Agency designated prior to July 1, 1997, and at which site
19 assessment has been initiated as of April 1, 2000. Grants
20 shall be distributed to eligible pilot projects under this
21 section on a pro rata basis in an amount not to exceed
22 \$500,000 per pilot project.

23 Section 30. Paragraph (d) is added to subsection (3)
24 of section 403.973, Florida Statutes, to read:

25 403.973 Expedited permitting; comprehensive plan
26 amendments.--

27 (3)

28 (d) Projects located in a designated brownfield area
29 are eligible for the expedited permitting process.

30 Section 31. Section 712.01, Florida Statutes, is
31 amended to read:

1 712.01 Definitions.--As used in this law:

2 (1) The term "person" as used herein denotes singular
3 or plural, natural or corporate, private or governmental,
4 including the state and any political subdivision or agency
5 thereof as the context for the use thereof requires or denotes
6 and including any homeowners' association.

7 (2) "Root of title" means any title transaction
8 purporting to create or transfer the estate claimed by any
9 person and which is the last title transaction to have been
10 recorded at least 30 years prior to the time when
11 marketability is being determined. The effective date of the
12 root of title is the date on which it was recorded.

13 (3) "Title transaction" means any recorded instrument
14 or court proceeding which affects title to any estate or
15 interest in land and which describes the land sufficiently to
16 identify its location and boundaries.

17 (4) The term "homeowners' association" means a
18 homeowners' association as defined in s. 617.301(7), or an
19 association of parcel owners which is authorized to enforce
20 use restrictions that are imposed on the parcels.

21 (5) The term "parcel" means real property which is
22 used for residential purposes that is subject to exclusive
23 ownership and which is subject to any covenant or restriction
24 of a homeowners' association.

25 (6) The term "covenant or restriction" means any
26 agreement or limitation contained in a document recorded in
27 the public records of the county in which a parcel is located
28 which subjects the parcel to any use restriction which may be
29 enforced by a homeowners' association or which authorizes a
30 homeowners' association to impose a charge or assessment
31 against the parcel or the owner of the parcel or which may be

1 enforced by the Florida Department of Environmental Protection
2 pursuant to chapter 376 or chapter 403.

3 Section 32. Section 712.03, Florida Statutes, is
4 amended to read:

5 712.03 Exceptions to marketability.--Such marketable
6 record title shall not affect or extinguish the following
7 rights:

8 (1) Estates or interests, easements and use
9 restrictions disclosed by and defects inherent in the
10 muniments of title on which said estate is based beginning
11 with the root of title; provided, however, that a general
12 reference in any of such muniments to easements, use
13 restrictions or other interests created prior to the root of
14 title shall not be sufficient to preserve them unless specific
15 identification by reference to book and page of record or by
16 name of recorded plat be made therein to a recorded title
17 transaction which imposed, transferred or continued such
18 easement, use restrictions or other interests; subject,
19 however, to the provisions of subsection (5).

20 (2) Estates, interests, claims, or charges, or any
21 covenant or restriction, preserved by the filing of a proper
22 notice in accordance with the provisions hereof.

23 (3) Rights of any person in possession of the lands,
24 so long as such person is in such possession.

25 (4) Estates, interests, claims, or charges arising out
26 of a title transaction which has been recorded subsequent to
27 the effective date of the root of title.

28 (5) Recorded or unrecorded easements or rights,
29 interest or servitude in the nature of easements,
30 rights-of-way and terminal facilities, including those of a
31 public utility or of a governmental agency, so long as the

1 same are used and the use of any part thereof shall except
2 from the operation hereof the right to the entire use thereof.
3 No notice need be filed in order to preserve the lien of any
4 mortgage or deed of trust or any supplement thereto
5 encumbering any such recorded or unrecorded easements, or
6 rights, interest, or servitude in the nature of easements,
7 rights-of-way, and terminal facilities. However, nothing
8 herein shall be construed as preserving to the mortgagee or
9 grantee of any such mortgage or deed of trust or any
10 supplement thereto any greater rights than the rights of the
11 mortgagor or grantor.

12 (6) Rights of any person in whose name the land is
13 assessed on the county tax rolls for such period of time as
14 the land is so assessed and which rights are preserved for a
15 period of 3 years after the land is last assessed in such
16 person's name.

17 (7) State title to lands beneath navigable waters
18 acquired by virtue of sovereignty.

19 (8) A restriction or covenant recorded pursuant to
20 chapter 376 or chapter 403.

21 Section 33. Each provision of this act will be
22 implemented to the extent that funds are specifically
23 appropriated in the General Appropriations Act.

24 Section 34. Subsection (6) of section 376.051, Florida
25 Statutes, is added to said section to read:

26 376.051 Powers and duties of the Department of
27 Environmental Protection.--

28 (6) The department is specifically authorized to
29 utilize risk-based cleanup criteria as described in ss.
30 376.3071, 376.3078, and 376.81 in conducting cleanups on lands
31 owned by the state university system.

1 Section 35. Subsections (5) and (6) are added to
2 section 376.303, Florida Statutes, to read:

3 376.303 Powers and duties of the Department of
4 Environmental Protection.--

5 (5) MAPPING.--If an institutional control is
6 implemented at any contaminated site in a brownfield area
7 designated pursuant to s. 376.80, the property owner must
8 provide information regarding the institutional control to the
9 local government for mapping purposes. The local government
10 must then note the existence of the institutional control on
11 any relevant local land use and zoning maps with a
12 cross-reference to the department's site registry developed
13 pursuant to subsection (6). If the type of institutional
14 control used requires recording with the local government,
15 then the map notation shall also provide a cross-reference to
16 the book and page number where recorded. When a local
17 government is provided with evidence that the department has
18 subsequently issued a no-further-action order without
19 institutional controls for a site currently noted on such
20 maps, the local government shall remove the notation.

21 (6) REGISTRY.--The department shall prepare and
22 maintain a registry of all contaminated sites located in a
23 brownfield area designated pursuant to s. 376.80, which are
24 subject to institutional and engineering controls, in order to
25 provide a mechanism for the public and local governments to
26 monitor the status of these controls, monitor the department's
27 short-term and long-term protection of human health and the
28 environment in relation to these sites, and evaluate economic
29 revitalization efforts in these areas. At a minimum, the
30 registry shall include the type of institutional or
31 engineering controls employed at a particular site, types of

1 contaminants and affected media, land use limitations, and the
2 county in which the site is located. Sites listed on the
3 registry at which the department has subsequently issued a
4 no-further-action order without institutional controls shall
5 be removed from the registry. The department shall make the
6 registry available to the public and local governments within
7 1 year after the effective date of this act. The department
8 shall provide local governments with actual notice when the
9 registry becomes available. Local zoning and planning offices
10 shall post information on how to access the registry in public
11 view.

12 Section 36. Subsection (9) of section 211.3103,
13 Florida Statutes, is repealed.

14 Section 37. Paragraph (h) of subsection (1) and
15 subsections (2) and (4) of section 220.191, Florida Statutes,
16 are amended to read:

17 220.191 Capital investment tax credit.--

18 (1) DEFINITIONS.--For purposes of this section:

19 (h) "Qualifying project" means a new or expanding
20 facility in this state which either:

21 1. Creates at least 100 new jobs in this state and is
22 in one of the high-impact sectors identified by Enterprise
23 Florida, Inc., and certified by the office pursuant to s.
24 288.108(6), including, but not limited to, aviation,
25 aerospace, automotive, and silicon technology industries;

26 2. Creates at least 75 new jobs in this state, is in
27 one of the high-impact sectors identified by Enterprise
28 Florida, Inc., and certified by the office pursuant to s.
29 288.108(6) and is located in a brownfield area; or

30 3. Creates at least 1,500 new jobs, with an average
31 projected wage on the date of application of not less than 100

1 percent of the average private sector wage in the area, is in
2 one of the target industries sectors, commences operation in
3 this state after July 1, 1999, and is located in a county with
4 a population of fewer than 1 million which had an unemployment
5 rate in the previous calendar year of at least 20 percent
6 above the state unemployment rate according to the Department
7 of Labor and Employment Security. Notwithstanding the
8 provisions of subsection (2), the credit granted under this
9 subparagraph shall be available for three years.

10 (2) An annual credit against the tax imposed by this
11 chapter shall be granted to any qualifying business in an
12 amount equal to 5 percent of the eligible capital costs
13 generated by a qualifying project, for a period not to exceed
14 20 years beginning with the commencement of operations of the
15 project. The tax credit shall be granted against only the
16 corporate income tax liability or the premium tax liability
17 generated by or arising out of the qualifying project, and the
18 sum of all tax credits provided pursuant to this section shall
19 not exceed 100 percent of the eligible capital costs of the
20 project. In no event may any credit granted under this section
21 be carried forward or backward by any qualifying business with
22 respect to a subsequent or prior year. The annual tax credit
23 granted under this section shall not exceed the following
24 percentages of the annual corporate income tax liability or
25 the premium tax liability generated by or arising out of a
26 qualifying project:

27 (a) One hundred percent for a qualifying project which
28 results in a cumulative capital investment of at least \$100
29 million.
30
31

1 (b) Seventy-five percent for a qualifying project
2 which results in a cumulative capital investment of at least
3 \$50 million but less than \$100 million.

4 (c) Fifty percent for a qualifying project which
5 results in a cumulative capital investment of at least \$25
6 million but less than \$50 million.

7 (d) Twenty-five percent for a qualifying project under
8 subparagraph (1)(h)3. which results in a cumulative capital
9 investment of at least \$25 million but less than \$50 million.

10
11 A qualifying project which results in a cumulative capital
12 investment of less than \$25 million is not eligible for the
13 capital investment tax credit. An insurance company claiming a
14 credit against premium tax liability under this program shall
15 not be required to pay any additional retaliatory tax levied
16 pursuant to s. 624.5091 as a result of claiming such credit.
17 Because credits under this section are available to an
18 insurance company, s. 624.5091 does not limit such credit in
19 any manner.

20 (4) The office, upon application by the business and
21 evaluation and ~~a~~ recommendation by Enterprise Florida, Inc.,
22 may ~~shall first~~ certify a business as eligible to receive tax
23 credits pursuant to this section prior to the commencement of
24 operations of a qualifying project, and such certification
25 shall be transmitted to the Department of Revenue. Upon
26 receipt of the certification, the Department of Revenue shall
27 enter into a written agreement with the qualifying business
28 specifying, at a minimum, the method by which income generated
29 by or arising out of the qualifying project will be
30 determined.

31 Section 38. This act shall take effect July 1, 2000.