

By Representative Diaz-Balart

1                                   A bill to be entitled  
2           An act relating to brownfield redevelopment  
3           economic incentives; amending s. 376.84, F.S.;  
4           providing definitions; providing that a county  
5           that constructs, renovates, or expands a  
6           significant new facility on a qualifying  
7           brownfield site is entitled to a sales tax  
8           rebate; requiring such county to submit certain  
9           information to the Department of Revenue;  
10          providing for certification of the county by  
11          the department; providing for rules; providing  
12          for use of the rebate funds; providing the  
13          amount of the rebate; amending s. 212.20, F.S.;  
14          providing for distribution of the sales tax  
15          rebate to such counties; providing effective  
16          dates.

17  
18 Be It Enacted by the Legislature of the State of Florida:

19  
20           Section 1. Section 376.84, Florida Statutes, is  
21 amended to read:  
22           376.84 Brownfield redevelopment economic  
23 incentives.--It is the intent of the Legislature that  
24 brownfield redevelopment activities be viewed as opportunities  
25 to significantly improve the utilization, general condition,  
26 and appearance of these sites. Different standards than those  
27 in place for new development, as allowed under current state  
28 and local laws, should be used to the fullest extent to  
29 encourage the redevelopment of a brownfield. State and local  
30 governments are encouraged to offer redevelopment incentives  
31 for this purpose, as an ongoing public investment in

1 infrastructure and services, to help eliminate the public  
2 health and environmental hazards, and to promote the creation  
3 of jobs in these areas. Such incentives may include  
4 financial, regulatory, and technical assistance to persons and  
5 businesses involved in the redevelopment of the brownfield  
6 pursuant to this act. The Legislature further recognizes that,  
7 in communities impacted by local government financial  
8 emergencies, local government resources are strained and  
9 incentives to encourage the development, use, redevelopment,  
10 or reuse by local government of brownfield areas designated  
11 under s. 376.80 are particularly needed.

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

14 (a) Tax increment financing through community  
15 redevelopment agencies pursuant to part III of chapter 163.

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          

17 (p) The sales tax rebate established for an eligible  
18 county owning a significant new facility on a qualifying site  
19 under subsection (4).
- 20          (2) Regulatory incentives may include, but not be  
21 limited to:
- 22           (a) Cities' absorption of developers' concurrency  
23 needs.
- 24           (b) Developers' performance of certain analyses.
- 25           (c) Exemptions and lessening of state and local review  
26 requirements.
- 27           (d) Water and sewer regulatory incentives.
- 28           (e) Waiver of transportation impact fees and permit  
29 fees.
- 30           (f) Zoning incentives to reduce review requirements  
31 for redevelopment changes in use and occupancy; establishment

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

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

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

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

10 (j) Traffic-calming measures.

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

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

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

17 (a) Expedited development applications.

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

20 (c) Site design assistance.

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

22 (4)(a) The governing board of an eligible county which  
23 constructs, reconstructs, renovates, expands, or  
24 rehabilitates, either directly or through turnkey or similar  
25 contractual arrangements, a significant new facility on a  
26 qualifying site shall be entitled to receive sales tax rebates  
27 pursuant to s. 212.20 in the manner provided in this  
28 subsection.

29 (b) For purposes of this subsection:

30 1. "Eligible county" means a county which constructs,  
31 reconstructs, renovates, expands, or rehabilitates, either

1 directly or through turnkey or similar contractual  
2 arrangements, a significant new facility on a qualifying site.

3 2. "Qualifying site" means a site located in a  
4 brownfield area designated under s. 376.80 that is owned by an  
5 eligible county and is within the boundaries of a local  
6 government impacted by a financial emergency.

7 3. "Local government impacted by a financial  
8 emergency" means a county or municipality that has a resident  
9 population of 300,000 or more and has been declared in a state  
10 of financial emergency pursuant to part V of chapter 218  
11 during any of the 7 fiscal years preceding the date on which  
12 construction of a significant new facility commences.

13 4. "Significant new facility" means a real property  
14 improvement on a qualifying site that meets the following  
15 requirements:

16 a. It is owned by a county and leased to, licensed to,  
17 or to be operated by a private, for-profit entity for the  
18 purpose of operating a business therefrom for a period of not  
19 less than 30 years after the date the eligible county submits  
20 the notice required by paragraph (c).

21 b. It has an actual cost for construction,  
22 reconstruction, renovation, expansion, or rehabilitation of  
23 the facility and remediation of the qualifying site of not  
24 less than \$300 million, of which not less than \$50 million,  
25 over the term of the lease, license, or operation, will be  
26 contributed by the private lessee, licensee, or operator,  
27 which contribution may be in the form of annual payments  
28 pledged to finance the construction of the facility.

29 c. It has been proposed, in a report submitted to the  
30 eligible county by a qualified economist, that the facility  
31 will have an annual economic impact of not less than \$100

1 million over the term of the lease, license, or operation and  
2 will create not less than 1,500 jobs over such term.

3 5. "Cost," with respect to the qualifying site and  
4 significant new facility, shall have the same meaning as  
5 provided by s. 190.003(7).

6 6. "Department" means the Department of Revenue.

7 (c) The governing authority of an eligible county  
8 shall notify the department in writing of its eligibility to  
9 receive the sales tax rebate provided for by this subsection  
10 and shall accompany such notice with:

11 1. Evidence that the significant new facility is  
12 located on a qualifying site.

13 2. Copies, certified by the clerk of the eligible  
14 county as true and correct copies, of fully executed  
15 construction contracts or other contractual arrangements  
16 evidencing that the actual cost of the construction,  
17 reconstruction, renovation, expansion, or rehabilitation of  
18 the significant new facility and the remediation of the  
19 qualifying site on which it is located exceeds \$300 million,  
20 of which not less than \$50 million will be contributed by the  
21 private lessee, licensee, or operator in the manner described  
22 in subparagraph (b)4.

23 3. The fully executed agreement evidencing that the  
24 facility has been leased to, licensed to, or is to be operated  
25 by a private, for-profit entity for a period of not less than  
26 30 years after the date of the notice.

27 (d) The department shall certify an eligible county  
28 within 90 days after its receipt of the notice required by  
29 paragraph (c). The department has the authority to adopt rules  
30 to implement the provisions of this subsection.

31

1       (e) An eligible county may use funds provided pursuant  
2 to s. 212.20(6)(e)7.e. only for the public purpose of paying  
3 for, or pledging as security for or paying debt service on  
4 bonds or other obligations issued to finance, the costs of  
5 acquisition, site preparation, infrastructure development,  
6 construction, reconstruction, renovation, expansion, or  
7 rehabilitation of the qualifying site and significant new  
8 facility to be located thereon, or for the costs of  
9 infrastructure and other improvements outside the boundaries  
10 of the qualifying site but which are necessary or helpful to  
11 the development or operation of the significant new facility,  
12 or for reimbursement of any such costs, and for the costs  
13 incurred by it to remediate the qualifying site.

14       (f) The amount of the sales tax rebate pursuant to s.  
15 212.20(6)(e)7.e. to be provided to an eligible county  
16 certified pursuant to this section shall be computed annually  
17 and shall be equal to 100 percent of the taxes imposed under  
18 chapter 212 generated each year from the development,  
19 construction, lease, use, or operation of the significant new  
20 facility and all or any part of the qualifying site.

21       (g) The state does hereby covenant with the holders of  
22 bonds or other obligations or contractual commitments secured  
23 by or payable from the proceeds of the sales tax rebate  
24 authorized by this subsection that it will not repeal or  
25 impair, or amend in any manner which will materially and  
26 adversely affect the rights of such holders, the sales tax  
27 rebate provided by this subsection and s. 212.20.

28       Section 2. Paragraph (e) of subsection (6) of section  
29 212.20, Florida Statutes, is amended to read:

1           212.20 Funds collected, disposition; additional powers  
2 of department; operational expense; refund of taxes  
3 adjudicated unconstitutionally collected.--

4           (6) Distribution of all proceeds under this chapter  
5 shall be as follows:

6           (e) The proceeds of all other taxes and fees imposed  
7 pursuant to this chapter shall be distributed as follows:

8           1. In any fiscal year, the greater of \$500 million,  
9 minus an amount equal to 4.6 percent of the proceeds of the  
10 taxes collected pursuant to chapter 201, or 5 percent of all  
11 other taxes and fees imposed pursuant to this chapter shall be  
12 deposited in monthly installments into the General Revenue  
13 Fund.

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

16           3. After the distribution under subparagraphs 1. and  
17 2., 9.653 percent of the amount remitted by a sales tax dealer  
18 located within a participating county pursuant to s. 218.61  
19 shall be transferred into the Local Government Half-cent Sales  
20 Tax Clearing Trust Fund.

21           4. After the distribution under subparagraphs 1., 2.,  
22 and 3., 0.065 percent shall be transferred to the Local  
23 Government Half-cent Sales Tax Clearing Trust Fund and  
24 distributed pursuant to s. 218.65.

25           5. For proceeds received after July 1, 2000, and after  
26 the distributions under subparagraphs 1., 2., 3., and 4., 2.25  
27 percent of the available proceeds pursuant to this paragraph  
28 shall be transferred monthly to the Revenue Sharing Trust Fund  
29 for Counties pursuant to s. 218.215.

30           6. For proceeds received after July 1, 2000, and after  
31 the distributions under subparagraphs 1., 2., 3., and 4.,



1 1.0715 percent of the available proceeds pursuant to this  
2 paragraph shall be transferred monthly to the Revenue Sharing  
3 Trust Fund for Municipalities pursuant to s. 218.215. If the  
4 total revenue to be distributed pursuant to this subparagraph  
5 is at least as great as the amount due from the Revenue  
6 Sharing Trust Fund for Municipalities and the Municipal  
7 Financial Assistance Trust Fund in state fiscal year  
8 1999-2000, no municipality shall receive less than the amount  
9 due from the Revenue Sharing Trust Fund for Municipalities and  
10 the Municipal Financial Assistance Trust Fund in state fiscal  
11 year 1999-2000. If the total proceeds to be distributed are  
12 less than the amount received in combination from the Revenue  
13 Sharing Trust Fund for Municipalities and the Municipal  
14 Financial Assistance Trust Fund in state fiscal year  
15 1999-2000, each municipality shall receive an amount  
16 proportionate to the amount it was due in state fiscal year  
17 1999-2000.

18 7. Of the remaining proceeds:

19 a. Beginning July 1, 2000, and in each fiscal year  
20 thereafter, the sum of \$29,915,500 shall be divided into as  
21 many equal parts as there are counties in the state, and one  
22 part shall be distributed to each county. The distribution  
23 among the several counties shall begin each fiscal year on or  
24 before January 5th and shall continue monthly for a total of 4  
25 months. If a local or special law required that any moneys  
26 accruing to a county in fiscal year 1999-2000 under the  
27 then-existing provisions of s. 550.135 be paid directly to the  
28 district school board, special district, or a municipal  
29 government, such payment shall continue until such time that  
30 the local or special law is amended or repealed. The state  
31 covenants with holders of bonds or other instruments of

1 indebtedness issued by local governments, special districts,  
2 or district school boards prior to July 1, 2000, that it is  
3 not the intent of this subparagraph to adversely affect the  
4 rights of those holders or relieve local governments, special  
5 districts, or district school boards of the duty to meet their  
6 obligations as a result of previous pledges or assignments or  
7 trusts entered into which obligated funds received from the  
8 distribution to county governments under then-existing s.  
9 550.135. This distribution specifically is in lieu of funds  
10 distributed under s. 550.135 prior to July 1, 2000.

11         b. The department shall distribute \$166,667 monthly  
12 pursuant to s. 288.1162 to each applicant that has been  
13 certified as a "facility for a new professional sports  
14 franchise" or a "facility for a retained professional sports  
15 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be  
16 distributed monthly by the department to each applicant that  
17 has been certified as a "facility for a retained spring  
18 training franchise" pursuant to s. 288.1162; however, not more  
19 than \$208,335 may be distributed monthly in the aggregate to  
20 all certified facilities for a retained spring training  
21 franchise. Distributions shall begin 60 days following such  
22 certification and shall continue for not more than 30 years.  
23 Nothing contained in this paragraph shall be construed to  
24 allow an applicant certified pursuant to s. 288.1162 to  
25 receive more in distributions than actually expended by the  
26 applicant for the public purposes provided for in s.  
27 288.1162(6). However, a certified applicant is entitled to  
28 receive distributions up to the maximum amount allowable and  
29 undistributed under this section for additional renovations  
30 and improvements to the facility for the franchise without  
31 additional certification.

1           c. 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           d. Beginning 30 days after notice by the Office of  
8 Tourism, Trade, and Economic Development to the Department of  
9 Revenue that the applicant has been certified as the  
10 International Game Fish Association World Center facility  
11 pursuant to s. 288.1169, and the facility is open to the  
12 public, \$83,333 shall be distributed monthly, for up to 168  
13 months, to the applicant. This distribution is subject to  
14 reduction pursuant to s. 288.1169. A lump sum payment of  
15 \$999,996 shall be made, after certification and before July 1,  
16 2000.

17           e. Beginning 30 days after an eligible county has been  
18 certified pursuant to s. 376.84(4), an amount equal to the  
19 sales tax rebate calculated pursuant to s. 376.84(4) shall be  
20 distributed each year, on a monthly basis and over a 12-month  
21 period, to the eligible county.

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

24           Section 3. If section 35 of chapter 2000-260, Laws of  
25 Florida, is not repealed by section 58 of said chapter, then,  
26 effective October 1, 2001, paragraph (e) of subsection (6) of  
27 section 212.20, Florida Statutes, as amended by section 35 of  
28 chapter 2000-260, Laws of Florida, is amended to read:

29           212.20 Funds collected, disposition; additional powers  
30 of department; operational expense; refund of taxes  
31 adjudicated unconstitutionally collected.--

1           (6) Distribution of all proceeds under this chapter  
2 and s. 202.18(1)(b) and (2)(b) shall be as follows:

3           (e) The proceeds of all other taxes and fees imposed  
4 pursuant to this chapter or remitted pursuant to s.  
5 202.18(1)(b) and (2)(b) shall be distributed as follows:

6           1. In any fiscal year, the greater of \$500 million,  
7 minus an amount equal to 4.6 percent of the proceeds of the  
8 taxes collected pursuant to chapter 201, or 5 percent of all  
9 other taxes and fees imposed pursuant to this chapter or  
10 remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be  
11 deposited in monthly installments into the General Revenue  
12 Fund.

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

15           3. After the distribution under subparagraphs 1. and  
16 2., 9.653 percent of the amount remitted by a sales tax dealer  
17 located within a participating county pursuant to s. 218.61  
18 shall be transferred into the Local Government Half-cent Sales  
19 Tax Clearing Trust Fund.

20           4. After the distribution under subparagraphs 1., 2.,  
21 and 3., 0.065 percent shall be transferred to the Local  
22 Government Half-cent Sales Tax Clearing Trust Fund and  
23 distributed pursuant to s. 218.65.

24           5. For proceeds received after July 1, 2000, and after  
25 the distributions under subparagraphs 1., 2., 3., and 4., 2.25  
26 percent of the available proceeds pursuant to this paragraph  
27 shall be transferred monthly to the Revenue Sharing Trust Fund  
28 for Counties pursuant to s. 218.215.

29           6. For proceeds received after July 1, 2000, and after  
30 the distributions under subparagraphs 1., 2., 3., and 4.,  
31 1.0715 percent of the available proceeds pursuant to this

1 paragraph shall be transferred monthly to the Revenue Sharing  
2 Trust Fund for Municipalities pursuant to s. 218.215. If the  
3 total revenue to be distributed pursuant to this subparagraph  
4 is at least as great as the amount due from the Revenue  
5 Sharing Trust Fund for Municipalities and the Municipal  
6 Financial Assistance Trust Fund in state fiscal year  
7 1999-2000, no municipality shall receive less than the amount  
8 due from the Revenue Sharing Trust Fund for Municipalities and  
9 the Municipal Financial Assistance Trust Fund in state fiscal  
10 year 1999-2000. If the total proceeds to be distributed are  
11 less than the amount received in combination from the Revenue  
12 Sharing Trust Fund for Municipalities and the Municipal  
13 Financial Assistance Trust Fund in state fiscal year  
14 1999-2000, each municipality shall receive an amount  
15 proportionate to the amount it was due in state fiscal year  
16 1999-2000.

17         7. Of the remaining proceeds:

18             a. Beginning July 1, 2000, and in each fiscal year  
19 thereafter, the sum of \$29,915,500 shall be divided into as  
20 many equal parts as there are counties in the state, and one  
21 part shall be distributed to each county. The distribution  
22 among the several counties shall begin each fiscal year on or  
23 before January 5th and shall continue monthly for a total of 4  
24 months. If a local or special law required that any moneys  
25 accruing to a county in fiscal year 1999-2000 under the  
26 then-existing provisions of s. 550.135 be paid directly to the  
27 district school board, special district, or a municipal  
28 government, such payment shall continue until such time that  
29 the local or special law is amended or repealed. The state  
30 covenants with holders of bonds or other instruments of  
31 indebtedness issued by local governments, special districts,

1 or district school boards prior to July 1, 2000, that it is  
2 not the intent of this subparagraph to adversely affect the  
3 rights of those holders or relieve local governments, special  
4 districts, or district school boards of the duty to meet their  
5 obligations as a result of previous pledges or assignments or  
6 trusts entered into which obligated funds received from the  
7 distribution to county governments under then-existing s.  
8 550.135. This distribution specifically is in lieu of funds  
9 distributed under s. 550.135 prior to July 1, 2000.

10       b. The department shall distribute \$166,667 monthly  
11 pursuant to s. 288.1162 to each applicant that has been  
12 certified as a "facility for a new professional sports  
13 franchise" or a "facility for a retained professional sports  
14 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be  
15 distributed monthly by the department to each applicant that  
16 has been certified as a "facility for a retained spring  
17 training franchise" pursuant to s. 288.1162; however, not more  
18 than \$208,335 may be distributed monthly in the aggregate to  
19 all certified facilities for a retained spring training  
20 franchise. Distributions shall begin 60 days following such  
21 certification and shall continue for not more than 30 years.  
22 Nothing contained in this paragraph shall be construed to  
23 allow an applicant certified pursuant to s. 288.1162 to  
24 receive more in distributions than actually expended by the  
25 applicant for the public purposes provided for in s.  
26 288.1162(6). However, a certified applicant is entitled to  
27 receive distributions up to the maximum amount allowable and  
28 undistributed under this section for additional renovations  
29 and improvements to the facility for the franchise without  
30 additional certification.

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1           c. 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           d. Beginning 30 days after notice by the Office of  
8 Tourism, Trade, and Economic Development to the Department of  
9 Revenue that the applicant has been certified as the  
10 International Game Fish Association World Center facility  
11 pursuant to s. 288.1169, and the facility is open to the  
12 public, \$83,333 shall be distributed monthly, for up to 168  
13 months, to the applicant. This distribution is subject to  
14 reduction pursuant to s. 288.1169. A lump sum payment of  
15 \$999,996 shall be made, after certification and before July 1,  
16 2000.

17           e. Beginning 30 days after an eligible county has been  
18 certified pursuant to s. 376.84(4), an amount equal to the  
19 sales tax rebate calculated pursuant to s. 376.84(4) shall be  
20 distributed each year, on a monthly basis and over a 12-month  
21 period, to the eligible county.

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

24           Section 4. Except as otherwise provided herein, this  
25 act shall take effect July 1, 2001.

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HOUSE SUMMARY

Provides that a county that constructs, renovates, or expands a significant new facility on a qualifying brownfield site is entitled to a sales tax rebate. Requires such county to submit certain information to the Department of Revenue and provides for certification of the county by the department. Provides for use of the rebate funds. Provides for calculation of the amount of the rebate based on sales taxes generated from the use or operation of the facility and the site. Provides for distribution of the rebate to eligible counties.