By the Council for Smarter Government and Representatives ${\tt Diaz-Balart}$, Murman and Greenstein

A bill to be entitled 1 2 An act relating to brownfield redevelopment economic incentives; amending s. 376.84, F.S.; 3 4 providing definitions; providing that a county that constructs, renovates, or expands a 5 significant new facility on a qualifying 6 7 brownfield site is entitled to a sales tax increment rebate if the facility is leased to, 8 9 licensed to, or operated by a private entity for the operation of a professional sports 10 franchise; providing requirements with respect 11 thereto; providing that, if the franchise is 12 relocated or sold, a portion of the proceeds of 13 14 the sale shall be remitted to the state; requiring such county to submit certain 15 information to the Department of Revenue; 16 providing for certification of the county by 17 the department; providing for rules; providing 18 19 for use of the rebate funds; providing requirements with respect to certain excess 20 funds; providing for computation of the amount 21 2.2 of the rebate; requiring repayment of rebate 23 proceeds to the state if the county sells or 24 otherwise conveys the facility or the real property on which it is located to a private 25 entity; providing conditions under which 26 27 eligibility for the rebate terminates; amending s. 212.20, F.S.; providing for distribution of 28 29 the sales tax increment rebate to such counties; creating s. 186.5053, F.S.; 30

1 Council to undertake certain responsibilities 2 and activities; providing effective dates. 3 4 Be It Enacted by the Legislature of the State of Florida: 5 6 Section 1. Section 376.84, Florida Statutes, is 7 amended to read: 8 376.84 Brownfield redevelopment economic incentives. -- It is the intent of the Legislature that 9 brownfield redevelopment activities be viewed as opportunities 10 11 to significantly improve the utilization, general condition, and appearance of these sites. Different standards than those 12 13 in place for new development, as allowed under current state 14 and local laws, should be used to the fullest extent to encourage the redevelopment of a brownfield. State and local 15 16 governments are encouraged to offer redevelopment incentives for this purpose, as an ongoing public investment in 17 infrastructure and services, to help eliminate the public 18 19 health and environmental hazards, and to promote the creation 20 of jobs in these areas. Such incentives may include 21 financial, regulatory, and technical assistance to persons and 22 businesses involved in the redevelopment of the brownfield pursuant to this act. The Legislature further recognizes that, 23 in communities impacted by local government financial 24 emergencies, local government resources are strained and 25 26 incentives to encourage the development, use, redevelopment, 27 or reuse by local government of brownfield areas designated 28 under s. 376.80 are particularly needed. 29 (1) Financial incentives and local incentives for redevelopment may include, but not be limited to: 30

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- (a) Tax increment financing through community redevelopment agencies pursuant to part III of chapter 163.
- (b) Enterprise zone tax exemptions for businesses pursuant to chapters 196 and 290.
- (c) Safe neighborhood improvement districts as provided in ss. 163.501-163.523.
- (d) Waiver, reduction, or limitation by line of business with respect to occupational license taxes pursuant to chapter 205.
- (e) Tax exemption for historic properties as provided in s. 196.1997.
- (f) Residential electricity exemption of up to the first 500 kilowatts of use may be exempted from the municipal public service tax pursuant to s. 166.231.
- (g) Minority business enterprise programs as provided in s. 287.0943.
- (h) Electric and gas tax exemption as provided in s. 18 166.231(6).
 - (i) Economic development tax abatement as provided in s. 196.1995.
 - (j) Grants, including community development block grants.
 - (k) Pledging of revenues to secure bonds.
 - (1) Low-interest revolving loans and zero-interest loan pools.
 - (m) Local grant programs for facade, storefront, signage, and other business improvements.
- (n) Governmental coordination of loan programs with lenders, such as microloans, business reserve fund loans, letter of credit enhancements, gap financing, land lease and sublease loans, and private equity.

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- (o) Payment schedules over time for payment of fees, within criteria, and marginal cost pricing.
- (p) The sales tax increment rebate established for an eligible county with a significant new facility on a qualifying site under subsection (4).
- (2) Regulatory incentives may include, but not be limited to:
- (a) Cities' absorption of developers' concurrency needs.
 - (b) Developers' performance of certain analyses.
- (c) Exemptions and lessening of state and local review requirements.
 - (d) Water and sewer regulatory incentives.
- (e) Waiver of transportation impact fees and permit fees.
- (f) Zoning incentives to reduce review requirements for redevelopment changes in use and occupancy; establishment of code criteria for specific uses; and institution of credits for previous use within the area.
- (g) Flexibility in parking standards and buffer zone standards.
- (h) Environmental management through specific code criteria and conditions allowed by current law.
- (i) Maintenance standards and activities by ordinance and otherwise, and increased security and crime prevention measures available through special assessments.
 - (j) Traffic-calming measures.
- (k) Historic preservation ordinances, loan programs, and review and permitting procedures.
- 30 (1) One-stop permitting and streamlined development 31 and permitting process.

- (3) Technical assistance incentives may include, but not be limited to:
 - (a) Expedited development applications.
- (b) Formal and informal information on business incentives and financial programs.
 - (c) Site design assistance.
 - (d) Marketing and promotion of projects or areas.
- (4)(a) The governing board of an eligible county which constructs, reconstructs, renovates, expands, or rehabilitates, either directly or indirectly through turnkey or other contractual arrangements, a significant new facility on a qualifying site shall be entitled to receive sales tax increment rebates pursuant to s. 212.20 in the manner provided in this subsection.
 - (b) For purposes of this subsection:
- 1. "Eligible county" means a county which constructs, reconstructs, renovates, expands, or rehabilitates, either directly or through turnkey or similar contractual arrangements, a significant new facility on a qualifying site.
- 2. "Qualifying site" means a site located in a brownfield area designated under s. 376.80 that is owned by an eligible county and is within the boundaries of a local government impacted by a financial emergency.
- 3. "Local government impacted by a financial emergency" means a county or municipality that has a resident population of 300,000 or more and that has been declared in a state of financial emergency pursuant to part V of chapter 218 during any of the 7 fiscal years preceding the date on which construction of a significant new facility commences.

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- 4. "Significant new facility" means a real property improvement on a qualifying site that meets the following requirements:
- a. It is owned by a county or a city within the county and leased to, licensed to, or to be operated by a private, for-profit entity for the purpose of operating a professional sports franchise therefrom for a period of not less than 30 years after the date the eligible county submits the notice required by paragraph (c). The lease, license, or operating agreement between the county and the private for-profit entity must specify that in the event of relocation or sale of the professional sports franchise, that portion of the proceeds of the sale that represents profit attributable to an increase in value because of the sales tax increment rebate provided by the state, as determined by an independent appraiser, shall be remitted to the state. The independent appraiser shall be jointly selected by the Governor and the private for-profit entity. In determining which portion of the proceeds of the sale represents profit, the independent appraiser shall deduct from such proceeds all capital invested by the seller or sellers in the professional sports franchise on or prior to the date of sale, including prior to the date the business began operating at the significant new facility; all debt existing on the date of sale that is not assumed by the buyer; and a cost of money factor with respect to the invested capital that the appraiser determines a nationally recognized investment banking firm would have required in 2001 for an equity capital investment in the sports and recreation industry. The appraiser shall also consider the impact of the significant new facility on the amount of profit, and the portion thereof attributable to the sales tax increment rebate

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shall not be in excess of the percentage of the total cost of 1 the significant new facility represented by the sales tax increment rebate. A sale of the professional sports franchise shall occur upon a sale of all or substantially all of the assets of or equity in the professional sports franchise. In the event of a sale of less than all or substantially all of the equity in the private for-profit entity, the seller thereof shall have the state's profit allocation determined as of the date of sale and then pay the state the portion represented by the percentage of equity being sold, in which 11 event the buyer shall take free of this obligation to the 12 state and future profit allocations will take prior payments 13 into account.

- b. It has a projected cost for construction, reconstruction, renovation, expansion, or rehabilitation of the facility and acquisition and remediation of the qualifying site of not less than \$300 million, of which not less than \$50 million, over the term of the lease, license, or operation, will be contributed by the private lessee, licensee, or operator, which contribution may be in the form of payments in lieu of taxes, ground lease rent, license fees, rents and other charges, including, without limitation, annual payments pledged to finance the construction of the facility.
- c. It has been proposed, in a report submitted to the eligible county by a qualified economist, that the facility will have an annual economic impact of not less than \$100 million over the term of the lease, license, or operation and will create not less than 1,500 jobs over such term.
- 29 5. "Cost," with respect to the qualifying site and significant new facility, shall have the same meaning as 30 provided by s. 190.003(7).

- 6. "Department" means the Department of Revenue.
- (c) The governing authority of an eligible county shall notify the department in writing of its eligibility to receive the sales tax increment rebate provided for by this subsection and shall accompany such notice with:
- $\underline{\text{1. Evidence that the significant new facility will be}}$ located on a qualifying site.
- 2. Copies, certified by the clerk of the eligible county as true and correct copies, of fully executed construction contracts and other contractual arrangements evidencing that the projected cost of the construction, reconstruction, renovation, expansion, or rehabilitation of the significant new facility and acquisition and remediation of the qualifying site on which it is located exceeds \$300 million, of which not less than \$50 million will be contributed by the private lessee, licensee, or operator in the manner described in sub-subparagraph (b)4.b.
- 3. The fully executed agreement evidencing that the facility has been leased to, licensed to, or is to be operated by a private, for-profit entity for a period of not less than 30 years after the date of the notice.
- (d) The department shall certify an eligible county within 90 days after its receipt of the notice required by paragraph (c). The department has the authority to adopt rules to implement the provisions of this subsection.
- (e) An eligible county may use funds provided pursuant to s. 212.20(6)(e)7.e. only for the public purpose of paying for, or pledging as security for or paying debt service on bonds or other obligations issued to finance, the costs of acquisition, site preparation, infrastructure development, construction, reconstruction, renovation, expansion, or

rehabilitation of the qualifying site and significant new 1 facility to be located thereon, or for the costs of 2 infrastructure and other improvements outside the boundaries 3 of the qualifying site but which are necessary or helpful to 4 5 the development or operation of the significant new facility, 6 or for reimbursement of any such costs, and for the costs 7 incurred by it to remediate the qualifying site. The eligible 8 county shall actively accept and solicit African-American and 9 other minority participation in the planning, design, construction, building, maintenance, and operation of the 10 11 significant new facility. In the event that, in any fiscal 12 year of an eligible county, the funds provided pursuant to s. 13 212.20(6)(e)7.e. are in excess of the amount necessary in such 14 fiscal year to pay the costs related to the significant new facility and qualifying site as authorized in this subsection 15 16 and to pay debt service on bonds or other obligations related only to the costs of the bonds for construction of the 17 significant new facility issued to finance or refinance all or 18 any part of such costs, such excess funds shall be applied 19 20 toward or set aside for the redemption or repayment of any 21 such bonds. 22 (f) The amount of the sales tax increment rebate pursuant to s. 212.20(6)(e)7.e. to be provided to an eligible 23 24 county certified pursuant to this section shall be computed

annually and shall be equal to the difference between 100

generated each year from games played by the professional

sports franchise team at the qualifying site and 100 percent

of the taxes imposed under chapter 212 that were generated in 2000 from games played by the professional sports franchise

percent of the taxes imposed under chapter 212 that are

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team at the facility in which the team plays its regular season home games.

- (g) The state does hereby covenant with the holders of bonds or other obligations or contractual commitments secured by or payable from the proceeds of the sales tax increment rebate authorized by this subsection that it will not repeal or impair, or amend in any manner which will materially and adversely affect the rights of such holders, the sales tax increment rebate provided by this subsection and s. 212.20; however, the annual rebate amount may increase or decrease based on the rebate computation provided by paragraph (f).
- (h) If at any time an eligible county sells or otherwise conveys the significant new facility or the real property on which it is located to a private entity, an amount equal to the total amount of all rebate proceeds provided to the eligible county with respect to that facility pursuant to s. 212.20(6)(e)7.e. shall be repaid by the eligible county to the state.
- (i) An eligible county shall cease to be entitled to receive the sales tax increment rebate authorized by this subsection at such time as all costs relating to the bonds of the significant new facility and qualifying site as authorized by paragraph (e) and the bonds or other obligations issued to finance or refinance all or any part of such costs are paid in full, but in no event later than the stated term of the license, lease, or operating or management agreement between the private for-profit entity and the eligible county.

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

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- 212.20 Funds collected, disposition; additional powers of department; operational expense; refund of taxes adjudicated unconstitutionally collected .--
- (6) Distribution of all proceeds under this chapter shall be as follows:
- (e) The proceeds of all other taxes and fees imposed pursuant to this chapter shall be distributed as follows:
- In any fiscal year, the greater of \$500 million, minus an amount equal to 4.6 percent of the proceeds of the taxes collected pursuant to chapter 201, or 5 percent of all other taxes and fees imposed pursuant to this chapter shall be deposited in monthly installments into the General Revenue Fund.
- Two-tenths of one percent shall be transferred to the Solid Waste Management Trust Fund.
- 3. After the distribution under subparagraphs 1. and 2., 9.653 percent of the amount remitted by a sales tax dealer located within a participating county pursuant to s. 218.61 shall be transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund.
- 4. After the distribution under subparagraphs 1., 2., and 3., 0.065 percent shall be transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and distributed pursuant to s. 218.65.
- For proceeds received after July 1, 2000, and after the distributions under subparagraphs 1., 2., 3., and 4., 2.25 percent of the available proceeds pursuant to this paragraph shall be transferred monthly to the Revenue Sharing Trust Fund for Counties pursuant to s. 218.215.
- For proceeds received after July 1, 2000, and after 31 the distributions under subparagraphs 1., 2., 3., and 4.,

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

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

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

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

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- Beginning 30 days after notice by the Office of c. Tourism, Trade, and Economic Development to the Department of Revenue that an applicant has been certified as the professional golf hall of fame pursuant to s. 288.1168 and is open to the public, \$166,667 shall be distributed monthly, for up to 300 months, to the applicant.
- Beginning 30 days after notice by the Office of Tourism, Trade, and Economic Development to the Department of Revenue that the applicant has been certified as the International Game Fish Association World Center facility pursuant to s. 288.1169, and the facility is open to the public, \$83,333 shall be distributed monthly, for up to 168 months, to the applicant. This distribution is subject to reduction pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be made, after certification and before July 1, 2000.
- e. Beginning 30 days after an eligible county has been certified pursuant to s. 376.84(4), an amount equal to the sales tax increment rebate calculated pursuant to s. 376.84(4)(f) shall be distributed each year, on a monthly basis and over a 12-month period, to the eligible county.
- All other proceeds shall remain with the General Revenue Fund.
- Section 3. If section 35 of chapter 2000-260, Laws of Florida, is not repealed by section 58 of said chapter, then, effective October 1, 2001, paragraph (e) of subsection (6) of section 212.20, Florida Statutes, as amended by section 35 of chapter 2000-260, Laws of Florida, is amended to read:
- 212.20 Funds collected, disposition; additional powers of department; operational expense; refund of taxes 31 adjudicated unconstitutionally collected. --

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- (6) Distribution of all proceeds under this chapter and s. 202.18(1)(b) and (2)(b) shall be as follows:
- (e) The proceeds of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be distributed as follows:
- 1. In any fiscal year, the greater of \$500 million, minus an amount equal to 4.6 percent of the proceeds of the taxes collected pursuant to chapter 201, or 5 percent of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in monthly installments into the General Revenue Fund.
- 2. Two-tenths of one percent shall be transferred to the Solid Waste Management Trust Fund.
- 3. After the distribution under subparagraphs 1. and 2., 9.653 percent of the amount remitted by a sales tax dealer located within a participating county pursuant to s. 218.61 shall be transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund.
- 4. After the distribution under subparagraphs 1., 2., and 3., 0.065 percent shall be transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and distributed pursuant to s. 218.65.
- 5. For proceeds received after July 1, 2000, and after the distributions under subparagraphs 1., 2., 3., and 4., 2.25 percent of the available proceeds pursuant to this paragraph shall be transferred monthly to the Revenue Sharing Trust Fund for Counties pursuant to s. 218.215.
- 6. For proceeds received after July 1, 2000, and after the distributions under subparagraphs 1., 2., 3., and 4., 31 | 1.0715 percent of the available proceeds pursuant to this

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paragraph shall be transferred monthly to the Revenue Sharing Trust Fund for Municipalities pursuant to s. 218.215. If the total revenue to be distributed pursuant to this subparagraph is at least as great as the amount due from the Revenue Sharing Trust Fund for Municipalities and the Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, no municipality shall receive less than the amount due from the Revenue Sharing Trust Fund for Municipalities and the Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000. If the total proceeds to be distributed are less than the amount received in combination from the Revenue Sharing Trust Fund for Municipalities and the Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, each municipality shall receive an amount proportionate to the amount it was due in state fiscal year 1999-2000.

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

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30 31 or district school boards prior to July 1, 2000, that it is not the intent of this subparagraph to adversely affect the rights of those holders or relieve local governments, special districts, or district school boards of the duty to meet their obligations as a result of previous pledges or assignments or trusts entered into which obligated funds received from the distribution to county governments under then-existing s. 550.135. This distribution specifically is in lieu of funds distributed under s. 550.135 prior to July 1, 2000.

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

- c. Beginning 30 days after notice by the Office of Tourism, Trade, and Economic Development to the Department of Revenue that an applicant has been certified as the professional golf hall of fame pursuant to s. 288.1168 and is open to the public, \$166,667 shall be distributed monthly, for up to 300 months, to the applicant.
- d. Beginning 30 days after notice by the Office of Tourism, Trade, and Economic Development to the Department of Revenue that the applicant has been certified as the International Game Fish Association World Center facility pursuant to s. 288.1169, and the facility is open to the public, \$83,333 shall be distributed monthly, for up to 168 months, to the applicant. This distribution is subject to reduction pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be made, after certification and before July 1, 2000.
- e. Beginning 30 days after an eligible county has been certified pursuant to s. 376.84(4), an amount equal to the sales tax increment rebate calculated pursuant to s. 376.84(4)(f) shall be distributed each year, on a monthly basis and over a 12-month period, to the eligible county.
- 8. All other proceeds shall remain with the General Revenue Fund. $\ensuremath{\mathsf{Revenue}}$
- Section 4. Section 186.5053, Florida Statutes, is created to read:
- 186.5053 South Florida Regional Planning Council responsibilities.--Pursuant to s. 186.505, the South Florida Regional Planning Council is authorized to undertake responsibilities delegated and prescribed by federal and state government, and its member units of local government, as well as activities agreed to through multiparty and

intergovernmental voluntary agreements such as, but not limited to, activities related to site rehabilitation at brownfield sites within designated brownfield areas pursuant to chapter 376, subject to the Department of Environmental Protection's approval of all environmental regulatory decisions at the sites; activities agreed to by the Eastward Ho! Brownfields Partnership; activities agreed to by the Clean Cities Coalition; and activities agreed to in the South Dade Watershed memorandum of understanding. Section 5. Except as otherwise provided herein, this act shall take effect July 1, 2001.