

By Senator Villalobos

37-1135A-01

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 for a professional
7 sports franchise on a qualifying brownfield
8 site is entitled to a sales tax increment
9 rebate; requiring such county to submit certain
10 information to the Department of Revenue;
11 providing for certification of the county by
12 the department; providing for rules; providing
13 for use of the rebate funds; providing the
14 amount of the rebate; amending s. 212.20, F.S.;
15 providing for distribution of the rebate to
16 such counties; providing effective dates.

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

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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.

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

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

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

13 (c) Safe neighborhood improvement districts as
14 provided in ss. 163.501-163.523.

15 (d) Waiver, reduction, or limitation by line of
16 business with respect to occupational license taxes pursuant
17 to chapter 205.

18 (e) Tax exemption for historic properties as provided
19 in s. 196.1997.

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

23 (g) Minority business enterprise programs as provided
24 in s. 287.0943.

25 (h) Electric and gas tax exemption as provided in s.
26 166.231(6).

27 (i) Economic development tax abatement as provided in
28 s. 196.1995.

29 (j) Grants, including community development block
30 grants.

31 (k) Pledging of revenues to secure bonds.

- 1 (1) Low-interest revolving loans and zero-interest
2 loan pools.
- 3 (m) Local grant programs for facade, storefront,
4 signage, and other business improvements.
- 5 (n) Governmental coordination of loan programs with
6 lenders, such as microloans, business reserve fund loans,
7 letter of credit enhancements, gap financing, land lease and
8 sublease loans, and private equity.
- 9 (o) Payment schedules over time for payment of fees,
10 within criteria, and marginal cost pricing.
- 11 (p) The sales tax increment rebate established for an
12 eligible county owning a significant new facility on a
13 qualifying site under subsection (4).
- 14 (2) Regulatory incentives may include, but not be
15 limited to:
- 16 (a) Cities' absorption of developers' concurrency
17 needs.
- 18 (b) Developers' performance of certain analyses.
- 19 (c) Exemptions and lessening of state and local review
20 requirements.
- 21 (d) Water and sewer regulatory incentives.
- 22 (e) Waiver of transportation impact fees and permit
23 fees.
- 24 (f) Zoning incentives to reduce review requirements
25 for redevelopment changes in use and occupancy; establishment
26 of code criteria for specific uses; and institution of credits
27 for previous use within the area.
- 28 (g) Flexibility in parking standards and buffer zone
29 standards.
- 30 (h) Environmental management through specific code
31 criteria and conditions allowed by current law.

1 (i) Maintenance standards and activities by ordinance
2 and otherwise, and increased security and crime prevention
3 measures available through special assessments.

4 (j) Traffic-calming measures.

5 (k) Historic preservation ordinances, loan programs,
6 and review and permitting procedures.

7 (l) One-stop permitting and streamlined development
8 and permitting process.

9 (3) Technical assistance incentives may include, but
10 not be limited to:

11 (a) Expedited development applications.

12 (b) Formal and informal information on business
13 incentives and financial programs.

14 (c) Site design assistance.

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

16 (4)(a) The governing board of an eligible county that
17 constructs, reconstructs, renovates, expands, or
18 rehabilitates, either directly or through turnkey or similar
19 contractual arrangements, a significant new facility on a
20 qualifying site is entitled to receive sales tax increment
21 rebates pursuant to s. 212.20 in the manner provided in this
22 subsection.

23 (b) For purposes of this subsection, the term:

24 1. "Eligible county" means a county that constructs,
25 reconstructs, renovates, expands, or rehabilitates, either
26 directly or through turnkey or similar contractual
27 arrangements, a significant new facility on a qualifying site.

28 2. "Qualifying site" means a site located in a
29 brownfield area designated under s. 376.80 which is owned by
30 an eligible county and is within the boundaries of a local
31 government impacted by a financial emergency.

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

7 4. "Significant new facility" means a real property
8 improvement on a qualifying site which meets the following
9 requirements:

10 a. It is owned by a county and leased to, licensed to,
11 or to be operated by a private, for-profit entity for the
12 purpose of operating a professional sports franchise therefrom
13 for a period of not less than 30 years after the date the
14 eligible county submits the notice required by paragraph (c).

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

23 c. It has been proposed, in a report submitted to the
24 eligible county by a qualified economist, that the facility
25 will have an annual economic impact of not less than \$100
26 million over the term of the lease, license, or operation and
27 will create not less than 1,500 jobs over such term.

28 5. "Cost," with respect to the qualifying site and
29 significant new facility, has the same meaning as ascribed in
30 s. 190.003(7).

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

1 (c) The governing authority of an eligible county
2 shall notify the department in writing of its eligibility to
3 receive the sales tax increment rebate provided for by this
4 subsection and shall accompany such notice with:

5 1. Evidence that the significant new facility is
6 located on a qualifying site.

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

17 3. The fully executed agreement evidencing that the
18 facility has been leased to, licensed to, or is to be operated
19 by a private, for-profit entity for a period of not less than
20 30 years after the date of the notice.

21 (d) The department shall certify an eligible county
22 within 90 days after its receipt of the notice required by
23 paragraph (c). The department has the authority to adopt rules
24 necessary to administer this subsection.

25 (e) An eligible county may use funds provided pursuant
26 to s. 212.20(6)(e)7.e. only for the public purpose of paying
27 for, or pledging as security for or paying debt service on
28 bonds or other obligations issued to finance, the costs of
29 acquisition, site preparation, infrastructure development,
30 construction, reconstruction, renovation, expansion, or
31 rehabilitation of the qualifying site and significant new

1 facility to be located thereon, or for the costs of
2 infrastructure and other improvements that are located outside
3 the boundaries of the qualifying site but that are necessary
4 or helpful to the development or operation of the significant
5 new facility, or for reimbursement of any such costs, and for
6 the costs incurred by the county to remediate the qualifying
7 site.

8 (f) The amount of the sales tax increment rebate
9 pursuant to s. 212.20(6)(e)7.e. to be provided to an eligible
10 county certified pursuant to this section shall be computed
11 annually and shall be equal to the difference between 100
12 percent of the taxes imposed under chapter 212 which are
13 generated each year from games played by the professional
14 sports franchise team at the qualifying site and 100 percent
15 of the taxes imposed under chapter 212 which are generated in
16 2000 from games played by the professional sports franchise
17 team.

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

25 Section 2. Paragraph (e) of subsection (6) of section
26 212.20, Florida Statutes, is amended to read:

27 212.20 Funds collected, disposition; additional powers
28 of department; operational expense; refund of taxes
29 adjudicated unconstitutionally collected.--

30 (6) Distribution of all proceeds under this chapter
31 shall be as follows:

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

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

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

11 3. After the distribution under subparagraphs 1. and
12 2., 9.653 percent of the amount remitted by a sales tax dealer
13 located within a participating county pursuant to s. 218.61
14 shall be transferred into the Local Government Half-cent Sales
15 Tax Clearing Trust Fund.

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

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

25 6. For proceeds received after July 1, 2000, and after
26 the distributions under subparagraphs 1., 2., 3., and 4.,
27 1.0715 percent of the available proceeds pursuant to this
28 paragraph shall be transferred monthly to the Revenue Sharing
29 Trust Fund for Municipalities pursuant to s. 218.215. If the
30 total revenue to be distributed pursuant to this subparagraph
31 is at least as great as the amount due from the Revenue

1 Sharing Trust Fund for Municipalities and the Municipal
2 Financial Assistance Trust Fund in state fiscal year
3 1999-2000, no municipality shall receive less than the amount
4 due from the Revenue Sharing Trust Fund for Municipalities and
5 the Municipal Financial Assistance Trust Fund in state fiscal
6 year 1999-2000. If the total proceeds to be distributed are
7 less than the amount received in combination from the Revenue
8 Sharing Trust Fund for Municipalities and the Municipal
9 Financial Assistance Trust Fund in state fiscal year
10 1999-2000, each municipality shall receive an amount
11 proportionate to the amount it was due in state fiscal year
12 1999-2000.

13 7. Of the remaining proceeds:

14 a. Beginning July 1, 2000, and in each fiscal year
15 thereafter, the sum of \$29,915,500 shall be divided into as
16 many equal parts as there are counties in the state, and one
17 part shall be distributed to each county. The distribution
18 among the several counties shall begin each fiscal year on or
19 before January 5th and shall continue monthly for a total of 4
20 months. If a local or special law required that any moneys
21 accruing to a county in fiscal year 1999-2000 under the
22 then-existing provisions of s. 550.135 be paid directly to the
23 district school board, special district, or a municipal
24 government, such payment shall continue until such time that
25 the local or special law is amended or repealed. The state
26 covenants with holders of bonds or other instruments of
27 indebtedness issued by local governments, special districts,
28 or district school boards prior to July 1, 2000, that it is
29 not the intent of this subparagraph to adversely affect the
30 rights of those holders or relieve local governments, special
31 districts, or district school boards of the duty to meet their

1 obligations as a result of previous pledges or assignments or
2 trusts entered into which obligated funds received from the
3 distribution to county governments under then-existing s.
4 550.135. This distribution specifically is in lieu of funds
5 distributed under s. 550.135 prior to July 1, 2000.

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

27 c. Beginning 30 days after notice by the Office of
28 Tourism, Trade, and Economic Development to the Department of
29 Revenue that an applicant has been certified as the
30 professional golf hall of fame pursuant to s. 288.1168 and is
31

1 open to the public, \$166,667 shall be distributed monthly, for
2 up to 300 months, to the applicant.

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

13 e. Beginning 30 days after an eligible county has been
14 certified pursuant to s. 376.84(4), an amount equal to the
15 sales tax increment rebate calculated pursuant to s. 376.84(4)
16 shall be distributed each year to the county, monthly over a
17 12-month period.

18 8. All other proceeds shall remain with the General
19 Revenue Fund.

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

25 212.20 Funds collected, disposition; additional powers
26 of department; operational expense; refund of taxes
27 adjudicated unconstitutionally collected.--

28 (6) Distribution of all proceeds under this chapter
29 and s. 202.18(1)(b) and (2)(b) shall be as follows:
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1 (e) The proceeds of all other taxes and fees imposed
2 pursuant to this chapter or remitted pursuant to s.

3 202.18(1)(b) and (2)(b) shall be distributed as follows:

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

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

13 3. After the distribution under subparagraphs 1. and
14 2., 9.653 percent of the amount remitted by a sales tax dealer
15 located within a participating county pursuant to s. 218.61
16 shall be transferred into the Local Government Half-cent Sales
17 Tax Clearing Trust Fund.

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

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

27 6. For proceeds received after July 1, 2000, and after
28 the distributions under subparagraphs 1., 2., 3., and 4.,
29 1.0715 percent of the available proceeds pursuant to this
30 paragraph shall be transferred monthly to the Revenue Sharing
31 Trust Fund for Municipalities pursuant to s. 218.215. If the

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

15 7. Of the remaining proceeds:

16 a. Beginning July 1, 2000, and in each fiscal year
17 thereafter, the sum of \$29,915,500 shall be divided into as
18 many equal parts as there are counties in the state, and one
19 part shall be distributed to each county. The distribution
20 among the several counties shall begin each fiscal year on or
21 before January 5th and shall continue monthly for a total of 4
22 months. If a local or special law required that any moneys
23 accruing to a county in fiscal year 1999-2000 under the
24 then-existing provisions of s. 550.135 be paid directly to the
25 district school board, special district, or a municipal
26 government, such payment shall continue until such time that
27 the local or special law is amended or repealed. The state
28 covenants with holders of bonds or other instruments of
29 indebtedness issued by local governments, special districts,
30 or district school boards prior to July 1, 2000, that it is
31 not the intent of this subparagraph to adversely affect the

1 rights of those holders or relieve local governments, special
2 districts, or district school boards of the duty to meet their
3 obligations as a result of previous pledges or assignments or
4 trusts entered into which obligated funds received from the
5 distribution to county governments under then-existing s.
6 550.135. This distribution specifically is in lieu of funds
7 distributed under s. 550.135 prior to July 1, 2000.

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

29 c. Beginning 30 days after notice by the Office of
30 Tourism, Trade, and Economic Development to the Department of
31 Revenue that an applicant has been certified as the

1 professional golf hall of fame pursuant to s. 288.1168 and is
2 open to the public, \$166,667 shall be distributed monthly, for
3 up to 300 months, to the applicant.

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

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

19 8. All other proceeds shall remain with the General
20 Revenue Fund.

21 Section 4. Except as otherwise provided in this act,
22 this act shall take effect July 1, 2001.

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25 LEGISLATIVE SUMMARY

26 Provides that a county that constructs, renovates, or
27 expands a significant new facility for a professional
28 sports franchise on a qualifying brownfield site is
29 entitled to a sales tax increment rebate. Requires such
30 county to submit certain information to the Department of
31 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.
Provides for distribution of the rebate to eligible
counties.