

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

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Representative Needelman offered the following:

Amendment (with title amendment)

Remove everything after the enacting clause and insert:

Section 1. Section 199.1055, Florida Statutes, is amended to read:

199.1055 Contaminated site rehabilitation tax credit.--

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

(a) A credit in the amount of 50 ~~35~~ percent of the costs of voluntary cleanup activity that is integral to site rehabilitation at the following sites is available against any tax due for a taxable year under s. 199.032, less any credit allowed by former s. 220.68 for that year:

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

2. A drycleaning-solvent-contaminated site at which cleanup is undertaken by the real property owner pursuant to s. 586547

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18 376.3078(11), if the real property owner is not also, and has
19 never been, the owner or operator of the drycleaning facility
20 where the contamination exists; or

21 3. A brownfield site in a designated brownfield area under
22 s. 376.80.

23 (b) A tax credit applicant, or multiple tax credit
24 applicants working jointly to clean up a single site, may not be
25 granted more than \$500,000 ~~\$250,000~~ per year in tax credits for
26 each site voluntarily rehabilitated. Multiple tax credit
27 applicants shall be granted tax credits in the same proportion
28 as their contribution to payment of cleanup costs. Subject to
29 the same conditions and limitations as provided in this section,
30 a municipality, county, or other tax credit applicant which
31 voluntarily rehabilitates a site may receive not more than
32 \$500,000 ~~\$250,000~~ per year in tax credits which it can
33 subsequently transfer subject to the provisions in paragraph
34 (g).

35 (c) If the credit granted under this section is not fully
36 used in any one year because of insufficient tax liability on
37 the part of the tax credit applicant, the unused amount may be
38 carried forward for a period not to exceed 5 years. Five years
39 after the date a credit is granted under this section, such
40 credit expires and may not be used. However, if during the 5-
41 year period the credit is transferred, in whole or in part,
42 pursuant to paragraph (g), each transferee has 5 years after the
43 date of transfer to use its credit.

44 (d) A taxpayer that receives a credit under s. 220.1845 is
45 ineligible to receive credit under this section in a given tax
46 year.

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47 (e) A tax credit applicant that receives state-funded site
48 rehabilitation pursuant to s. 376.3078(3) for rehabilitation of
49 a drycleaning-solvent-contaminated site is ineligible to receive
50 credit under this section for costs incurred by the tax credit
51 applicant in conjunction with the rehabilitation of that site
52 during the same time period that state-administered site
53 rehabilitation was underway.

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

57 (g)1. Tax credits that may be available under this section
58 to an entity eligible under s. 376.30781 may be transferred
59 after a merger or acquisition to the surviving or acquiring
60 entity and used in the same manner with the same limitations.

61 2. The entity or its surviving or acquiring entity as
62 described in subparagraph 1., may transfer any unused credit in
63 whole or in units of no less than 25 percent of the remaining
64 credit. The entity acquiring such credit may use it in the same
65 manner and with the same limitation as described in this
66 section. Such transferred credits may not be transferred again
67 although they may succeed to a surviving or acquiring entity
68 subject to the same conditions and limitations as described in
69 this section.

70 3. In the event the credit provided for under this section
71 is reduced either as a result of a determination by the
72 Department of Environmental Protection or an examination or
73 audit by the Department of Revenue, such tax deficiency shall be
74 recovered from the first entity, or the surviving or acquiring
75 entity, to have claimed such credit up to the amount of credit
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76 taken. Any subsequent deficiencies shall be assessed against any
77 entity acquiring and claiming such credit, or in the case of
78 multiple succeeding entities in the order of credit succession.

79 (h) In order to encourage completion of site
80 rehabilitation at contaminated sites being voluntarily cleaned
81 up and eligible for a tax credit under this section, the tax
82 credit applicant may claim an additional 25 ~~10~~ percent of the
83 total cleanup costs, not to exceed \$500,000 ~~\$50,000~~, in the
84 final year of cleanup as evidenced by the Department of
85 Environmental Protection issuing a "No Further Action" order for
86 that site.

87 (i) In order to encourage the construction of housing that
88 meets the definition of affordable provided in s. 420.0004(3),
89 an applicant for the tax credit may claim an additional 25
90 percent of the total site-rehabilitation costs that are eligible
91 for tax credits under this section, not to exceed \$500,000. In
92 order to receive this additional tax credit, the applicant must
93 provide a certification letter from the Florida Housing Finance
94 Corporation, the local housing authority, or other governmental
95 agency that is a party to the use agreement, indicating that the
96 construction on the brownfield site is complete, the brownfield
97 site has received a certificate of occupancy, and the brownfield
98 site has a properly recorded instrument that limits the use of
99 the property to housing that meets the definition of affordable
100 provided in s. 420.0004(3).

101 (2) FILING REQUIREMENTS.--Any taxpayer that wishes to
102 obtain credit under this section must submit with its return a
103 tax credit certificate approving partial tax credits issued by
104 the Department of Environmental Protection under s. 376.30781.
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105 (3) ADMINISTRATION; AUDIT AUTHORITY; TAX CREDIT
106 FORFEITURE.--

107 (a) The Department of Revenue may adopt rules to prescribe
108 any necessary forms required to claim a tax credit under this
109 section and to provide the administrative guidelines and
110 procedures required to administer this section.

111 (b) In addition to its existing audit and investigation
112 authority relating to chapters 199 and 220, the Department of
113 Revenue may perform any additional financial and technical
114 audits and investigations, including examining the accounts,
115 books, or records of the tax credit applicant, which are
116 necessary to verify the site rehabilitation costs included in a
117 tax credit return and to ensure compliance with this section.
118 The Department of Environmental Protection shall provide
119 technical assistance, when requested by the Department of
120 Revenue, on any technical audits performed under this section.

121 (c) It is grounds for forfeiture of previously claimed and
122 received tax credits if the Department of Revenue determines, as
123 a result of either an audit or information received from the
124 Department of Environmental Protection, that a taxpayer received
125 tax credits under this section to which the taxpayer was not
126 entitled. In the case of fraud, the taxpayer shall be prohibited
127 from claiming any future tax credits under this section or s.
128 220.1845.

129 1. The taxpayer is responsible for returning forfeited tax
130 credits to the Department of Revenue, and such funds shall be
131 paid into the General Revenue Fund of the state.

132 2. The taxpayer shall file with the Department of Revenue
133 an amended tax return or such other report as the Department of
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134 Revenue prescribes by rule and shall pay any required tax within
135 60 days after the taxpayer receives notification from the
136 Department of Environmental Protection pursuant to s. 376.30781
137 that previously approved tax credits have been revoked or
138 modified, if uncontested, or within 60 days after a final order
139 is issued following proceedings involving a contested revocation
140 or modification order.

141 3. A notice of deficiency may be issued by the Department
142 of Revenue at any time within 5 years after the date the
143 taxpayer receives notification from the Department of
144 Environmental Protection pursuant to s. 376.30781 that
145 previously approved tax credits have been revoked or modified.
146 If a taxpayer fails to notify the Department of Revenue of any
147 change in its tax credit claimed, a notice of deficiency may be
148 issued at any time. In either case, the amount of any proposed
149 assessment set forth in such notice of deficiency shall be
150 limited to the amount of any deficiency resulting under this
151 section from the recomputation of the taxpayer's tax for the
152 taxable year.

153 4. Any taxpayer that fails to report and timely pay any
154 tax due as a result of the forfeiture of its tax credit is in
155 violation of this section and is subject to applicable penalty
156 and interest.

157 Section 2. Section 220.1845, Florida Statutes, is amended
158 to read:

159 220.1845 Contaminated site rehabilitation tax credit.--

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

161 (a) A credit in the amount of 50 ~~35~~ percent of the costs
162 of voluntary cleanup activity that is integral to site
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163 rehabilitation at the following sites is available against any
164 tax due for a taxable year under this chapter:

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

167 2. A drycleaning-solvent-contaminated site at which
168 cleanup is undertaken by the real property owner pursuant to s.
169 376.3078(11), if the real property owner is not also, and has
170 never been, the owner or operator of the drycleaning facility
171 where the contamination exists; or

172 3. A brownfield site in a designated brownfield area under
173 s. 376.80.

174 (b) A tax credit applicant, or multiple tax credit
175 applicants working jointly to clean up a single site, may not be
176 granted more than \$500,000 ~~\$250,000~~ per year in tax credits for
177 each site voluntarily rehabilitated. Multiple tax credit
178 applicants shall be granted tax credits in the same proportion
179 as their contribution to payment of cleanup costs. Subject to
180 the same conditions and limitations as provided in this section,
181 a municipality, county, or other tax credit applicant which
182 voluntarily rehabilitates a site may receive not more than
183 \$500,000 ~~\$250,000~~ per year in tax credits which it can
184 subsequently transfer subject to the provisions in paragraph
185 (h).

186 (c) If the credit granted under this section is not fully
187 used in any one year because of insufficient tax liability on
188 the part of the corporation, the unused amount may be carried
189 forward for a period not to exceed 5 years. The carryover credit
190 may be used in a subsequent year when the tax imposed by this
191 chapter for that year exceeds the credit for which the

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192 corporation is eligible in that year under this section after
193 applying the other credits and unused carryovers in the order
194 provided by s. 220.02(8). Five years after the date a credit is
195 granted under this section, such credit expires and may not be
196 used. However, if during the 5-year period the credit is
197 transferred, in whole or in part, pursuant to paragraph (h),
198 each transferee has 5 years after the date of transfer to use
199 its credit.

200 (d) A taxpayer that files a consolidated return in this
201 state as a member of an affiliated group under s. 220.131(1) may
202 be allowed the credit on a consolidated return basis up to the
203 amount of tax imposed upon the consolidated group.

204 (e) A taxpayer that receives credit under s. 199.1055 is
205 ineligible to receive credit under this section in a given tax
206 year.

207 (f) A tax credit applicant that receives state-funded site
208 rehabilitation under s. 376.3078(3) for rehabilitation of a
209 drycleaning-solvent-contaminated site is ineligible to receive
210 credit under this section for costs incurred by the tax credit
211 applicant in conjunction with the rehabilitation of that site
212 during the same time period that state-administered site
213 rehabilitation was underway.

214 (g) The total amount of the tax credits which may be
215 granted under this section and s. 199.1055 is \$5 ~~\$2~~ million
216 annually.

217 (h)1. Tax credits that may be available under this section
218 to an entity eligible under s. 376.30781 may be transferred
219 after a merger or acquisition to the surviving or acquiring

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220 entity and used in the same manner and with the same
221 limitations.

222 2. The entity or its surviving or acquiring entity as
223 described in subparagraph 1., may transfer any unused credit in
224 whole or in units of no less than 25 percent of the remaining
225 credit. The entity acquiring such credit may use it in the same
226 manner and with the same limitation as described in this
227 section. Such transferred credits may not be transferred again
228 although they may succeed to a surviving or acquiring entity
229 subject to the same conditions and limitations as described in
230 this section.

231 3. In the event the credit provided for under this section
232 is reduced either as a result of a determination by the
233 Department of Environmental Protection or an examination or
234 audit by the Department of Revenue, such tax deficiency shall be
235 recovered from the first entity, or the surviving or acquiring
236 entity, to have claimed such credit up to the amount of credit
237 taken. Any subsequent deficiencies shall be assessed against any
238 entity acquiring and claiming such credit, or in the case of
239 multiple succeeding entities in the order of credit succession.

240 (i) In order to encourage completion of site
241 rehabilitation at contaminated sites being voluntarily cleaned
242 up and eligible for a tax credit under this section, the tax
243 credit applicant may claim an additional 25 ~~10~~ percent of the
244 total cleanup costs, not to exceed \$500,000 ~~\$50,000~~, in the
245 final year of cleanup as evidenced by the Department of
246 Environmental Protection issuing a "No Further Action" order for
247 that site.

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248 (j) In order to encourage the construction of housing that
249 meets the definition of affordable provided in s. 420.0004(3),
250 an applicant for the tax credit may claim an additional 25
251 percent of the total site-rehabilitation costs that are eligible
252 for tax credits under this section, not to exceed \$500,000. In
253 order to receive this additional tax credit, the applicant must
254 provide a certification letter from the Florida Housing Finance
255 Corporation, the local housing authority, or other governmental
256 agency that is a party to the use agreement, indicating that the
257 construction on the brownfield site is complete, the brownfield
258 site has received a certificate of occupancy, and the brownfield
259 site has a properly recorded instrument that limits the use of
260 the property to housing that meets the definition of affordable
261 provided in s. 420.0004(3).

262 (2) FILING REQUIREMENTS.--Any corporation that wishes to
263 obtain credit under this section must submit with its return a
264 tax credit certificate approving partial tax credits issued by
265 the Department of Environmental Protection under s. 376.30781.

266 (3) ADMINISTRATION; AUDIT AUTHORITY; TAX CREDIT
267 FORFEITURE.--

268 (a) The Department of Revenue may adopt rules to prescribe
269 any necessary forms required to claim a tax credit under this
270 section and to provide the administrative guidelines and
271 procedures required to administer this section.

272 (b) In addition to its existing audit and investigation
273 authority relating to chapter 199 and this chapter, the
274 Department of Revenue may perform any additional financial and
275 technical audits and investigations, including examining the
276 accounts, books, or records of the tax credit applicant, which
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277 are necessary to verify the site rehabilitation costs included
278 in a tax credit return and to ensure compliance with this
279 section. The Department of Environmental Protection shall
280 provide technical assistance, when requested by the Department
281 of Revenue, on any technical audits performed pursuant to this
282 section.

283 (c) It is grounds for forfeiture of previously claimed and
284 received tax credits if the Department of Revenue determines, as
285 a result of either an audit or information received from the
286 Department of Environmental Protection, that a taxpayer received
287 tax credits pursuant to this section to which the taxpayer was
288 not entitled. In the case of fraud, the taxpayer shall be
289 prohibited from claiming any future tax credits under this
290 section or s. 199.1055.

291 1. The taxpayer is responsible for returning forfeited tax
292 credits to the Department of Revenue, and such funds shall be
293 paid into the General Revenue Fund of the state.

294 2. The taxpayer shall file with the Department of Revenue
295 an amended tax return or such other report as the Department of
296 Revenue prescribes by rule and shall pay any required tax within
297 60 days after the taxpayer receives notification from the
298 Department of Environmental Protection pursuant to s. 376.30781
299 that previously approved tax credits have been revoked or
300 modified, if uncontested, or within 60 days after a final order
301 is issued following proceedings involving a contested revocation
302 or modification order.

303 3. A notice of deficiency may be issued by the Department
304 of Revenue at any time within 5 years after the date the
305 taxpayer receives notification from the Department of
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306 Environmental Protection pursuant to s. 376.30781 that
307 previously approved tax credits have been revoked or modified.
308 If a taxpayer fails to notify the Department of Revenue of any
309 change in its tax credit claimed, a notice of deficiency may be
310 issued at any time. In either case, the amount of any proposed
311 assessment set forth in such notice of deficiency shall be
312 limited to the amount of any deficiency resulting under this
313 section from the recomputation of the taxpayer's tax for the
314 taxable year.

315 4. Any taxpayer that fails to report and timely pay any
316 tax due as a result of the forfeiture of its tax credit is in
317 violation of this section and is subject to applicable penalty
318 and interest.

319 Section 3. Section 376.30781, Florida Statutes, is amended
320 to read:

321 376.30781 Partial tax credits for rehabilitation of
322 drycleaning-solvent-contaminated sites and brownfield sites in
323 designated brownfield areas; application process; rulemaking
324 authority; revocation authority.--

325 (1) The Legislature finds that:

326 (a) To facilitate property transactions and economic
327 growth and development, it is in the interest of the state to
328 encourage the cleanup, at the earliest possible time, of
329 drycleaning-solvent-contaminated sites and brownfield sites in
330 designated brownfield areas.

331 (b) It is the intent of the Legislature to encourage the
332 voluntary cleanup of drycleaning-solvent-contaminated sites and
333 brownfield sites in designated brownfield areas by providing a

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334 partial tax credit for the restoration of such property in
335 specified circumstances.

336 (2) Notwithstanding the requirements of subsection (5),
337 tax credits allowed pursuant to ss. 199.1055 and 220.1845 are
338 available for any site rehabilitation conducted during the
339 calendar year in which the applicable voluntary cleanup
340 agreement or brownfield site rehabilitation agreement is
341 executed, even if the site rehabilitation is conducted prior to
342 the execution of that agreement or the designation of the
343 brownfield area.

344 (3)-(2)(a) A credit in the amount of 50 ~~35~~ percent of the
345 costs of voluntary cleanup activity that is integral to site
346 rehabilitation at the following sites is allowed pursuant to ss.
347 199.1055 and 220.1845:

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

350 2. A drycleaning-solvent-contaminated site at which
351 cleanup is undertaken by the real property owner pursuant to s.
352 376.3078(11), if the real property owner is not also, and has
353 never been, the owner or operator of the drycleaning facility
354 where the contamination exists; or

355 3. A brownfield site in a designated brownfield area under
356 s. 376.80.

357 (b) A tax credit applicant, or multiple tax credit
358 applicants working jointly to clean up a single site, may not be
359 granted more than \$500,000 ~~\$250,000~~ per year in tax credits for
360 each site voluntarily rehabilitated. Multiple tax credit
361 applicants shall be granted tax credits in the same proportion
362 as their contribution to payment of cleanup costs. Tax credits
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363 are available only for site rehabilitation conducted during the
364 calendar year for which the tax credit application is submitted.

365 (c) In order to encourage completion of site
366 rehabilitation at contaminated sites that are being voluntarily
367 cleaned up and that are eligible for a tax credit under this
368 section, the tax credit applicant may claim an additional 25 ~~10~~
369 percent of the total cleanup costs, not to exceed \$500,000
370 ~~\$50,000~~, in the final year of cleanup as evidenced by the
371 Department of Environmental Protection issuing a "No Further
372 Action" order for that site.

373 (d) In order to encourage the construction of housing that
374 meets the definition of affordable provided in s. 420.0004(3),
375 an applicant for the tax credit may claim an additional 25
376 percent of the total site-rehabilitation costs that are eligible
377 for tax credits under this section, not to exceed \$500,000. In
378 order to receive this additional tax credit, the applicant must
379 provide a certification letter from the Florida Housing Finance
380 Corporation, the local housing authority, or other governmental
381 agency that is a party to the use agreement, indicating that the
382 construction on the brownfield site is complete, the brownfield
383 site has received a certificate of occupancy, and the brownfield
384 site has a properly recorded instrument that limits the use of
385 the property to housing that meets the definition of affordable
386 provided in s. 420.0004(3). Notwithstanding the limitation that
387 only one application shall be submitted each year for each site,
388 an application for the additional credit provided for in this
389 paragraph shall be submitted as soon as all requirements to
390 obtain this additional tax credit have been met.

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391 (e) Notwithstanding the restrictions in this section that
392 limit tax credit eligibility to costs that are integral to site
393 rehabilitation, to encourage the redevelopment of properties in
394 designated brownfield areas that are hindered by the presence of
395 solid waste, as defined in s. 403.703, a tax credit applicant
396 may also claim costs to address the solid waste, but only those
397 costs to remove, transport, and dispose of solid waste in
398 accordance with department rules. These costs are eligible for a
399 tax credit provided the applicant submits an affidavit stating
400 that, after consultation with appropriate local government
401 officials and the department, to the best of the applicant's
402 knowledge, the site was never operated as a landfill or dump
403 site for monetary compensation, and submits all other
404 documentation and certifications required by this section. In
405 this section, where reference is made to "site rehabilitation,"
406 the department shall instead consider whether the costs claimed
407 are for removal, transportation, and disposal of solid waste.

408 (4)-(3) The Department of Environmental Protection shall be
409 responsible for allocating the tax credits provided for in ss.
410 199.1055 and 220.1845, not to exceed a total of \$5 ~~\$2~~ million in
411 tax credits annually.

412 (5)-(4) To claim the credit for site rehabilitation
413 conducted during the current calendar year, each tax credit
414 applicant must apply to the Department of Environmental
415 Protection for an allocation of the \$5 ~~\$2~~ million annual credit
416 by January 15 of the following year on a form developed by the
417 Department of Environmental Protection in cooperation with the
418 Department of Revenue. The form shall include an affidavit from
419 each tax credit applicant certifying that all information

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420 contained in the application, including all records of costs
421 incurred and claimed in the tax credit application, are true and
422 correct. If the application is submitted pursuant to
423 subparagraph (3)~~(2)~~(a)2., the form must include an affidavit
424 signed by the real property owner stating that it is not, and
425 has never been, the owner or operator of the drycleaning
426 facility where the contamination exists. Approval of partial tax
427 credits must be accomplished on a first-come, first-served basis
428 based upon the date complete applications are received by the
429 Division of Waste Management. A tax credit applicant shall
430 submit only one complete application per site for each calendar
431 year's site rehabilitation costs. Incomplete placeholder
432 applications shall not be accepted and will not secure a place
433 in the first-come, first-served application line. To be eligible
434 for a tax credit, the tax credit applicant must:

435 (a) Have entered into a voluntary cleanup agreement with
436 the Department of Environmental Protection for a drycleaning-
437 solvent-contaminated site or a Brownfield Site Rehabilitation
438 Agreement, as applicable; and

439 (b) Have paid all deductibles pursuant to s.
440 376.3078(3)(e) for eligible drycleaning-solvent-cleanup program
441 sites.

442 (6)~~(5)~~ To obtain the tax credit certificate, a tax credit
443 applicant must annually file an application for certification,
444 which must be received by the Division of Waste Management of
445 the Department of Environmental Protection by January 15 of the
446 year following the calendar year for which site rehabilitation
447 costs are being claimed in a tax credit application. The tax
448 credit applicant must provide all pertinent information

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449 requested on the tax credit application form, including, at a
450 minimum, the name and address of the tax credit applicant and
451 the address and tracking identification number of the eligible
452 site. Along with the tax credit application form, the tax credit
453 applicant must submit the following:

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

458 (b) Copies of contracts and documentation of contract
459 negotiations, accounts, invoices, sales tickets, or other
460 payment records from purchases, sales, leases, or other
461 transactions involving actual costs incurred for that tax year
462 related to site rehabilitation, as that term is defined in ss.
463 376.301 and 376.79;

464 (c) Proof that the documentation submitted pursuant to
465 paragraph (b) has been reviewed and verified by an independent
466 certified public accountant in accordance with standards
467 established by the American Institute of Certified Public
468 Accountants. Specifically, the certified public accountant must
469 attest to the accuracy and validity of the costs incurred and
470 paid by conducting an independent review of the data presented
471 by the tax credit applicant. Accuracy and validity of costs
472 incurred and paid would be determined once the level of effort
473 was certified by an appropriate professional registered in this
474 state in each contributing technical discipline. The certified
475 public accountant's report would also attest that the costs
476 included in the application form are not duplicated within the
477 application. A copy of the accountant's report shall be

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478 submitted to the Department of Environmental Protection with the
479 tax credit application; and

480 (d) A certification form stating that site rehabilitation
481 activities associated with the documentation submitted pursuant
482 to paragraph (b) have been conducted under the observation of,
483 and related technical documents have been signed and sealed by,
484 an appropriate professional registered in this state in each
485 contributing technical discipline. The certification form shall
486 be signed and sealed by the appropriate registered professionals
487 stating that the costs incurred were integral, necessary, and
488 required for site rehabilitation, as that term is defined in ss.
489 376.301 and 376.79.

490 ~~(7)(6)~~ The certified public accountant and appropriate
491 registered professionals submitting forms as part of a tax
492 credit application must verify such forms. Verification must be
493 accomplished as provided in s. 92.525(1)(b) and subject to the
494 provisions of s. 92.525(3).

495 ~~(8)(7)~~ The Department of Environmental Protection shall
496 review the tax credit application and any supplemental
497 documentation that the tax credit applicant may submit prior to
498 the annual application deadline in order to have the application
499 considered complete, for the purpose of verifying that the tax
500 credit applicant has met the qualifying criteria in subsections
501 ~~(3)(2)~~ and ~~(5)(4)~~ and has submitted all required documentation
502 listed in subsection ~~(6)(5)~~. Upon verification that the tax
503 credit applicant has met these requirements, the department
504 shall issue a written decision granting eligibility for partial
505 tax credits (a tax credit certificate) in the amount of 50 ~~35~~
506 percent of the total costs claimed, subject to the \$500,000

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507 | ~~\$250,000~~ limitation, for the calendar year for which the tax
508 | credit application is submitted based on the report of the
509 | certified public accountant and the certifications from the
510 | appropriate registered technical professionals.

511 | ~~(9)-(8)~~ On or before March 1, the Department of
512 | Environmental Protection shall inform each eligible tax credit
513 | applicant of the amount of its partial tax credit and provide
514 | each eligible tax credit applicant with a tax credit certificate
515 | that must be submitted with its tax return to the Department of
516 | Revenue to claim the tax credit or be transferred pursuant to s.
517 | 199.1055(1)(g) or s. 220.1845(1)(h). Credits will not result in
518 | the payment of refunds if total credits exceed the amount of tax
519 | owed.

520 | ~~(10)-(9)~~ If a tax credit applicant does not receive a tax
521 | credit allocation due to an exhaustion of the ~~\$5~~ ~~\$2~~ million
522 | annual tax credit authorization, such application will then be
523 | included in the same first-come, first-served order in the next
524 | year's annual tax credit allocation, if any, based on the prior
525 | year application.

526 | ~~(11)-(10)~~ The Department of Environmental Protection may
527 | adopt rules to prescribe the necessary forms required to claim
528 | tax credits under this section and to provide the administrative
529 | guidelines and procedures required to administer this section.

530 | ~~(12)-(11)~~ The Department of Environmental Protection may
531 | revoke or modify any written decision granting eligibility for
532 | partial tax credits under this section if it is discovered that
533 | the tax credit applicant submitted any false statement,
534 | representation, or certification in any application, record,
535 | report, plan, or other document filed in an attempt to receive
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536 partial tax credits under this section. The Department of
537 Environmental Protection shall immediately notify the Department
538 of Revenue of any revoked or modified orders affecting
539 previously granted partial tax credits. Additionally, the tax
540 credit applicant must notify the Department of Revenue of any
541 change in its tax credit claimed.

542 (13)~~(12)~~ A tax credit applicant who receives state-funded
543 site rehabilitation under s. 376.3078(3) for rehabilitation of a
544 drycleaning-solvent-contaminated site is ineligible to receive a
545 tax credit under s. 199.1055 or s. 220.1845 for costs incurred
546 by the tax credit applicant in conjunction with the
547 rehabilitation of that site during the same time period that
548 state-administered site rehabilitation was underway.

549 Section 4. Subsections (15) and (16) of section 196.012,
550 Florida Statutes, are amended to read:

551 196.012 Definitions.--For the purpose of this chapter, the
552 following terms are defined as follows, except where the context
553 clearly indicates otherwise:

554 (15) "New business" means:

555 (a)1. A business establishing 10 or more jobs to employ 10
556 or more full-time employees in this state, which manufactures,
557 processes, compounds, fabricates, or produces for sale items of
558 tangible personal property at a fixed location and which
559 comprises an industrial or manufacturing plant;

560 2. A business establishing 25 or more jobs to employ 25 or
561 more full-time employees in this state, the sales factor of
562 which, as defined by s. 220.15(5), for the facility with respect
563 to which it requests an economic development ad valorem tax

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564 exemption is less than 0.50 for each year the exemption is
565 claimed; or

566 3. An office space in this state owned and used by a
567 corporation newly domiciled in this state; provided such office
568 space houses 50 or more full-time employees of such corporation;
569 provided that such business or office first begins operation on
570 a site clearly separate from any other commercial or industrial
571 operation owned by the same business.

572 (b) Any business located in an enterprise zone or
573 brownfield area that first begins operation on a site clearly
574 separate from any other commercial or industrial operation owned
575 by the same business.

576 (c) A business that is situated on property annexed into a
577 municipality and that, at the time of the annexation, is
578 receiving an economic development ad valorem tax exemption from
579 the county under s. 196.1995.

580 (16) "Expansion of an existing business" means:

581 (a)1. A business establishing 10 or more jobs to employ 10
582 or more full-time employees in this state, which manufactures,
583 processes, compounds, fabricates, or produces for sale items of
584 tangible personal property at a fixed location and which
585 comprises an industrial or manufacturing plant; or

586 2. A business establishing 25 or more jobs to employ 25 or
587 more full-time employees in this state, the sales factor of
588 which, as defined by s. 220.15(5), for the facility with respect
589 to which it requests an economic development ad valorem tax
590 exemption is less than 0.50 for each year the exemption is
591 claimed; provided that such business increases operations on a
592 site colocated with a commercial or industrial operation owned
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593 by the same business, resulting in a net increase in employment
594 of not less than 10 percent or an increase in productive output
595 of not less than 10 percent.

596 (b) Any business located in an enterprise zone or
597 brownfield area that increases operations on a site colocated
598 with a commercial or industrial operation owned by the same
599 business.

600 Section 5. Section 196.1995, Florida Statutes, is amended
601 to read:

602 196.1995 Economic development ad valorem tax exemption.--

603 (1) The board of county commissioners of any county or the
604 governing authority of any municipality shall call a referendum
605 within its total jurisdiction to determine whether its
606 respective jurisdiction may grant economic development ad
607 valorem tax exemptions under s. 3, Art. VII of the State
608 Constitution if:

609 (a) The board of county commissioners of the county or the
610 governing authority of the municipality votes to hold such
611 referendum; or

612 (b) The board of county commissioners of the county or the
613 governing authority of the municipality receives a petition
614 signed by 10 percent of the registered electors of its
615 respective jurisdiction, which petition calls for the holding of
616 such referendum.

617 (2) The ballot question in such referendum shall be in
618 substantially the following form:

619
620 Shall the board of county commissioners of this county (or the
621 governing authority of this municipality, or both) be authorized
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622 to grant, pursuant to s. 3, Art. VII of the State Constitution,
623 property tax exemptions to new businesses and expansions of
624 existing businesses?

625 Yes--For authority to grant exemptions.

626 No--Against authority to grant exemptions.

627
628 (3) The board of county commissioners or the governing
629 authority of the municipality that ~~which~~ calls a referendum
630 within its total jurisdiction to determine whether its
631 respective jurisdiction may grant economic development ad
632 valorem tax exemptions may vote to limit the effect of the
633 referendum to authority to grant economic development tax
634 exemptions for new businesses and expansions of existing
635 businesses located in an enterprise zone or a brownfield area,
636 as defined in s. 376.79(4). If ~~In the event that~~ an area
637 nominated to be an enterprise zone pursuant to s. 290.0055 has
638 not yet been designated pursuant to s. 290.0065, the board of
639 county commissioners or the governing authority of the
640 municipality may call such referendum prior to such designation;
641 however, the authority to grant economic development ad valorem
642 tax exemptions does ~~will~~ not apply until such area is designated
643 pursuant to s. 290.0065. The ballot question in such referendum
644 shall be in substantially the following form and shall be used
645 in lieu of the ballot question prescribed in subsection (2):

646
647 Shall the board of county commissioners of this county (or the
648 governing authority of this municipality, or both) be authorized
649 to grant, pursuant to s. 3, Art. VII of the State Constitution,
650 property tax exemptions for new businesses and expansions of
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651 existing businesses which are located in an enterprise zone or a
652 brownfield area?

653

654 Yes--For authority to grant exemptions.

655 No--Against authority to grant exemptions.

656

657 (4) A referendum pursuant to this section may be called
658 only once in any 12-month period.

659 (5) Upon a majority vote in favor of such authority, the
660 board of county commissioners or the governing authority of the
661 municipality, at its discretion, by ordinance may exempt from ad
662 valorem taxation up to 100 percent of the assessed value of all
663 improvements to real property made by or for the use of a new
664 business and of all tangible personal property of such new
665 business, or up to 100 percent of the assessed value of all
666 added improvements to real property made to facilitate the
667 expansion of an existing business and of the net increase in all
668 tangible personal property acquired to facilitate such expansion
669 of an existing business, provided that the improvements to real
670 property are made or the tangible personal property is added or
671 increased on or after the day the ordinance is adopted. However,
672 if the authority to grant exemptions is approved in a referendum
673 in which the ballot question contained in subsection (3) appears
674 on the ballot, the authority of the board of county
675 commissioners or the governing authority of the municipality to
676 grant exemptions is limited solely to new businesses and
677 expansions of existing businesses that ~~which~~ are located in an
678 enterprise zone or brownfield area. Property acquired to replace
679 existing property shall not be considered to facilitate a

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680 business expansion. The exemption applies only to taxes levied
681 by the respective unit of government granting the exemption.
682 The exemption does not apply, however, to taxes levied for the
683 payment of bonds or to taxes authorized by a vote of the
684 electors pursuant to s. 9(b) or s. 12, Art. VII of the State
685 Constitution. Any such exemption shall remain in effect for up
686 to 10 years with respect to any particular facility, regardless
687 of any change in the authority of the county or municipality to
688 grant such exemptions. The exemption shall not be prolonged or
689 extended by granting exemptions from additional taxes or by
690 virtue of any reorganization or sale of the business receiving
691 the exemption.

692 (6) With respect to a new business as defined by s.
693 196.012(15)(c), the municipality annexing the property on which
694 the business is situated may grant an economic development ad
695 valorem tax exemption under this section to that business for a
696 period that will expire upon the expiration of the exemption
697 granted by the county. If the county renews the exemption under
698 subsection (7), the municipality may also extend its exemption.
699 A municipal economic development ad valorem tax exemption
700 granted under this subsection may not extend beyond the duration
701 of the county exemption.

702 (7) The authority to grant exemptions under this section
703 will expire 10 years after the date such authority was approved
704 in an election, but such authority may be renewed for another
705 10-year period in a referendum called and held pursuant to this
706 section.

707 (8) Any person, firm, or corporation which desires an
708 economic development ad valorem tax exemption shall, in the year
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709 the exemption is desired to take effect, file a written
710 application on a form prescribed by the department with the
711 board of county commissioners or the governing authority of the
712 municipality, or both. The application shall request the
713 adoption of an ordinance granting the applicant an exemption
714 pursuant to this section and shall include the following
715 information:

716 (a) The name and location of the new business or the
717 expansion of an existing business;

718 (b) A description of the improvements to real property for
719 which an exemption is requested and the date of commencement of
720 construction of such improvements;

721 (c) A description of the tangible personal property for
722 which an exemption is requested and the dates when such property
723 was or is to be purchased;

724 (d) Proof, to the satisfaction of the board of county
725 commissioners or the governing authority of the municipality,
726 that the applicant is a new business or an expansion of an
727 existing business, as defined in s. 196.012(15) or (16); and

728 (e) Other information deemed necessary by the department.

729 (9) Before it takes action on the application, the board
730 of county commissioners or the governing authority of the
731 municipality shall deliver a copy of the application to the
732 property appraiser of the county. After careful consideration,
733 the property appraiser shall report the following information to
734 the board of county commissioners or the governing authority of
735 the municipality:

736 (a) The total revenue available to the county or
737 municipality for the current fiscal year from ad valorem tax
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738 sources, or an estimate of such revenue if the actual total
739 revenue available cannot be determined;

740 (b) Any revenue lost to the county or municipality for the
741 current fiscal year by virtue of exemptions previously granted
742 under this section, or an estimate of such revenue if the actual
743 revenue lost cannot be determined;

744 (c) An estimate of the revenue which would be lost to the
745 county or municipality during the current fiscal year if the
746 exemption applied for were granted had the property for which
747 the exemption is requested otherwise been subject to taxation;
748 and

749 (d) A determination as to whether the property for which
750 an exemption is requested is to be incorporated into a new
751 business or the expansion of an existing business, as defined in
752 s. 196.012(15) or (16), or into neither, which determination the
753 property appraiser shall also affix to the face of the
754 application. Upon the request of the property appraiser, the
755 department shall provide to him or her such information as it
756 may have available to assist in making such determination.

757 (10) An ordinance granting an exemption under this section
758 shall be adopted in the same manner as any other ordinance of
759 the county or municipality and shall include the following:

760 (a) The name and address of the new business or expansion
761 of an existing business to which the exemption is granted;

762 (b) The total amount of revenue available to the county or
763 municipality from ad valorem tax sources for the current fiscal
764 year, the total amount of revenue lost to the county or
765 municipality for the current fiscal year by virtue of economic
766 development ad valorem tax exemptions currently in effect, and
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767 the estimated revenue loss to the county or municipality for the
768 current fiscal year attributable to the exemption of the
769 business named in the ordinance;

770 (c) The period of time for which the exemption will remain
771 in effect and the expiration date of the exemption; and

772 (d) A finding that the business named in the ordinance
773 meets the requirements of s. 196.012(15) or (16).

774 Section 6. Subsection (2) of section 288.9015, Florida
775 Statutes, is amended to read:

776 288.9015 Enterprise Florida, Inc.; purpose; duties.--

777 (2) It shall be the responsibility of Enterprise Florida,
778 Inc., to aggressively market Florida's rural communities,
779 distressed urban communities, brownfields, and enterprise zones
780 as locations for potential new investment, to aggressively
781 assist in the retention and expansion of existing businesses in
782 these communities, and to aggressively assist these communities
783 in the identification and development of new economic
784 development opportunities for job creation, fully marketing
785 state incentive programs such as the Qualified Target Industry
786 Tax Refund Program under s. 288.106 and the Quick Action Closing
787 Fund under s. 288.1088 in economically distressed areas.

788 Section 7. Section 376.80, Florida Statutes, is amended to
789 read:

790 376.80 Brownfield program administration process.--

791 (1) A local government with jurisdiction over the
792 brownfield area must notify the department of its decision to
793 designate a brownfield area for rehabilitation for the purposes
794 of ss. 376.77-376.85. The notification must include a
795 resolution, by the local government body, to which is attached a
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796 map adequate to clearly delineate exactly which parcels are to
797 be included in the brownfield area or alternatively a less-
798 detailed map accompanied by a detailed legal description of the
799 brownfield area. If a property owner within the area proposed
800 for designation by the local government requests in writing to
801 have his or her property removed from the proposed designation,
802 the local government shall grant the request. For
803 municipalities, the governing body shall adopt the resolution in
804 accordance with the procedures outlined in s. 166.041, except
805 that the notice for the public hearings on the proposed
806 resolution must be in the form established in s. 166.041(3)(c)2.
807 For counties, the governing body shall adopt the resolution in
808 accordance with the procedures outlined in s. 125.66, except
809 that the notice for the public hearings on the proposed
810 resolution shall be in the form established in s. 125.66(4)(b)2.

811 (2)(a) If a local government proposes to designate a
812 brownfield area that is outside community redevelopment areas,
813 enterprise zones, empowerment zones, closed military bases, or
814 designated brownfield pilot project areas, the local government
815 must conduct at least one public hearing in the area to be
816 designated to provide an opportunity for public input on the
817 size of the area, the objectives for rehabilitation, job
818 opportunities and economic developments anticipated,
819 neighborhood residents' considerations, and other relevant local
820 concerns. Notice of the public hearing must be made in a
821 newspaper of general circulation in the area and the notice must
822 be at least 16 square inches in size, must be in ethnic
823 newspapers or local community bulletins, must be posted in the
824 affected area, and must be announced at a scheduled meeting of

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825 the local governing body before the actual public hearing. In
826 determining the areas to be designated, the local government
827 must consider:

828 1. Whether the brownfield area warrants economic
829 development and has a reasonable potential for such activities;

830 2. Whether the proposed area to be designated represents a
831 reasonably focused approach and is not overly large in
832 geographic coverage;

833 3. Whether the area has potential to interest the private
834 sector in participating in rehabilitation; and

835 4. Whether the area contains sites or parts of sites
836 suitable for limited recreational open space, cultural, or
837 historical preservation purposes.

838 (b) A local government shall designate a brownfield area
839 under the provisions of this act provided that:

840 1. A person who owns or controls a potential brownfield
841 site is requesting the designation and has agreed to
842 rehabilitate and redevelop the brownfield site;

843 2. The rehabilitation and redevelopment of the proposed
844 brownfield site will result in economic productivity of the
845 area, along with the creation of at least 5 ~~10~~ new permanent
846 jobs at the brownfield site, ~~whether full-time or part-time,~~
847 which are full-time equivalent positions not associated with the
848 implementation of the brownfield site rehabilitation agreement
849 and which are not associated with redevelopment project
850 demolition or construction activities pursuant to the
851 redevelopment agreement required under paragraph (5)(i).

852 However, the job-creation requirement shall not apply to the
853 rehabilitation and redevelopment of a brownfield site that will
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854 provide affordable housing as defined in s. 420.0004(3) or the
855 creation of recreational areas, conservation areas, or parks;

856 3. The redevelopment of the proposed brownfield site is
857 consistent with the local comprehensive plan and is a
858 permittable use under the applicable local land development
859 regulations;

860 4. Notice of the proposed rehabilitation of the brownfield
861 area has been provided to neighbors and nearby residents of the
862 proposed area to be designated, and the person proposing the
863 area for designation has afforded to those receiving notice the
864 opportunity for comments and suggestions about rehabilitation.
865 Notice pursuant to this subsection must be made in a newspaper
866 of general circulation in the area, at least 16 square inches in
867 size, and the notice must be posted in the affected area; and

868 5. The person proposing the area for designation has
869 provided reasonable assurance that he or she has sufficient
870 financial resources to implement and complete the rehabilitation
871 agreement and redevelopment plan.

872 (c) The designation of a brownfield area and the
873 identification of a person responsible for brownfield site
874 rehabilitation simply entitles the identified person to
875 negotiate a brownfield site rehabilitation agreement with the
876 department or approved local pollution control program.

877 (3) When there is a person responsible for brownfield site
878 rehabilitation, the local government must notify the department
879 of the identity of that person. If the agency or person who will
880 be responsible for the coordination changes during the approval
881 process specified in subsections (4), (5), and (6), the
882 department or the affected approved local pollution control

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883 program must notify the affected local government when the
884 change occurs.

885 (4) Local governments or persons responsible for
886 rehabilitation and redevelopment of brownfield areas must
887 establish an advisory committee or use an existing advisory
888 committee that has formally expressed its intent to address
889 redevelopment of the specific brownfield area for the purpose of
890 improving public participation and receiving public comments on
891 rehabilitation and redevelopment of the brownfield area, future
892 land use, local employment opportunities, community safety, and
893 environmental justice. Such advisory committee should include
894 residents within or adjacent to the brownfield area, businesses
895 operating within the brownfield area, and others deemed
896 appropriate. The person responsible for brownfield site
897 rehabilitation must notify the advisory committee of the intent
898 to rehabilitate and redevelop the site before executing the
899 brownfield site rehabilitation agreement, and provide the
900 committee with a copy of the draft plan for site rehabilitation
901 which addresses elements required by subsection (5). This
902 includes disclosing potential reuse of the property as well as
903 site rehabilitation activities, if any, to be performed. The
904 advisory committee shall review the proposed redevelopment
905 agreement required pursuant to paragraph (5)(i) and provide
906 comments, if appropriate, to the board of the local government
907 with jurisdiction over the brownfield area. The advisory
908 committee must receive a copy of the executed brownfield site
909 rehabilitation agreement. When the person responsible for
910 brownfield site rehabilitation submits a site assessment report
911 or the technical document containing the proposed course of

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912 action following site assessment to the department or the local
913 pollution control program for review, the person responsible for
914 brownfield site rehabilitation must hold a meeting or attend a
915 regularly scheduled meeting to inform the advisory committee of
916 the findings and recommendations in the site assessment report
917 or the technical document containing the proposed course of
918 action following site assessment.

919 (5) The person responsible for brownfield site
920 rehabilitation must enter into a brownfield site rehabilitation
921 agreement with the department or an approved local pollution
922 control program if actual contamination exists at the brownfield
923 site. The brownfield site rehabilitation agreement must include:

924 (a) A brownfield site rehabilitation schedule, including
925 milestones for completion of site rehabilitation tasks and
926 submittal of technical reports and rehabilitation plans as
927 agreed upon by the parties to the agreement;

928 (b) A commitment to conduct site rehabilitation activities
929 under the observation of professional engineers or geologists
930 who are registered in accordance with the requirements of
931 chapter 471 or chapter 492, respectively. Submittals provided by
932 the person responsible for brownfield site rehabilitation must
933 be signed and sealed by a professional engineer registered under
934 chapter 471, or a professional geologist registered under
935 chapter 492, certifying that the submittal and associated work
936 comply with the law and rules of the department and those
937 governing the profession. In addition, upon completion of the
938 approved remedial action, the department shall require a
939 professional engineer registered under chapter 471 or a
940 professional geologist registered under chapter 492 to certify
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941 that the corrective action was, to the best of his or her
942 knowledge, completed in substantial conformance with the plans
943 and specifications approved by the department;

944 (c) A commitment to conduct site rehabilitation in
945 accordance with department quality assurance rules;

946 (d) A commitment to conduct site rehabilitation consistent
947 with state, federal, and local laws and consistent with the
948 brownfield site contamination cleanup criteria in s. 376.81,
949 including any applicable requirements for risk-based corrective
950 action;

951 (e) Timeframes for the department's review of technical
952 reports and plans submitted in accordance with the agreement.
953 The department shall make every effort to adhere to established
954 agency goals for reasonable timeframes for review of such
955 documents;

956 (f) A commitment to secure site access for the department
957 or approved local pollution control program to all brownfield
958 sites within the eligible brownfield area for activities
959 associated with site rehabilitation;

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

964 (h) A commitment to consider appropriate pollution
965 prevention measures and to implement those that the person
966 responsible for brownfield site rehabilitation determines are
967 reasonable and cost-effective, taking into account the ultimate
968 use or uses of the brownfield site. Such measures may include
969 improved inventory or production controls and procedures for
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970 preventing loss, spills, and leaks of hazardous waste and
971 materials, and include goals for the reduction of releases of
972 toxic materials; and

973 (i) Certification that an agreement exists between the
974 person responsible for brownfield site rehabilitation and the
975 local government with jurisdiction over the brownfield area.
976 Such agreement shall contain terms for the redevelopment of the
977 brownfield area.

978 (6) Any contractor performing site rehabilitation program
979 tasks must demonstrate to the department that the contractor:

980 (a) Meets all certification and license requirements
981 imposed by law; and

982 (b) Has obtained the necessary approvals for conducting
983 sample collection and analyses pursuant to department rules.

984 (7) The contractor who is performing the majority of the
985 site rehabilitation program tasks pursuant to a brownfield site
986 rehabilitation agreement or supervising the performance of such
987 tasks by licensed subcontractors in accordance with the
988 provisions of s. 489.113(9) must certify to the department that
989 the contractor:

990 (a) Complies with applicable OSHA regulations.

991 (b) Maintains workers' compensation insurance for all
992 employees as required by the Florida Workers' Compensation Law.

993 (c) Maintains comprehensive general liability coverage
994 with limits of not less than \$1 million per occurrence and \$2
995 million general aggregate for bodily injury and property damage
996 and comprehensive automobile liability coverage with limits of
997 not less than \$2 million combined single limit. The contractor
998 shall also maintain pollution liability coverage with limits of
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999 not less than \$3 million aggregate for personal injury or death,
1000 \$1 million per occurrence for personal injury or death, and \$1
1001 million per occurrence for property damage. The contractor's
1002 certificate of insurance shall name the state as an additional
1003 insured party.

1004 (d) Maintains professional liability insurance of at least
1005 \$1 million per claim and \$1 million annual aggregate.

1006 (8) Any professional engineer or geologist providing
1007 professional services relating to site rehabilitation program
1008 tasks must carry professional liability insurance with a
1009 coverage limit of at least \$1 million.

1010 (9) During the cleanup process, if the department or local
1011 program fails to complete review of a technical document within
1012 the timeframe specified in the brownfield site rehabilitation
1013 agreement, the person responsible for brownfield site
1014 rehabilitation may proceed to the next site rehabilitation task.
1015 However, the person responsible for brownfield site
1016 rehabilitation does so at its own risk and may be required by
1017 the department or local program to complete additional work on a
1018 previous task. Exceptions to this subsection include requests
1019 for "no further action," "monitoring only proposals," and
1020 feasibility studies, which must be approved prior to
1021 implementation.

1022 (10) If the person responsible for brownfield site
1023 rehabilitation fails to comply with the brownfield site
1024 rehabilitation agreement, the department shall allow 90 days for
1025 the person responsible for brownfield site rehabilitation to
1026 return to compliance with the provision at issue or to negotiate
1027 a modification to the brownfield site rehabilitation agreement

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1028 with the department for good cause shown. If an imminent hazard
1029 exists, the 90-day grace period shall not apply. If the project
1030 is not returned to compliance with the brownfield site
1031 rehabilitation agreement and a modification cannot be
1032 negotiated, the immunity provisions of s. 376.82 are revoked.

1033 (11) The department is specifically authorized and
1034 encouraged to enter into delegation agreements with local
1035 pollution control programs approved under s. 403.182 to
1036 administer the brownfield program within their jurisdictions,
1037 thereby maximizing the integration of this process with the
1038 other local development processes needed to facilitate
1039 redevelopment of a brownfield area. When determining whether a
1040 delegation pursuant to this subsection of all or part of the
1041 brownfields program to a local pollution control program is
1042 appropriate, the department shall consider the following. The
1043 local pollution control program must:

1044 (a) Have and maintain the administrative organization,
1045 staff, and financial and other resources to effectively and
1046 efficiently implement and enforce the statutory requirements of
1047 the delegated brownfields program; and

1048 (b) Provide for the enforcement of the requirements of the
1049 delegated brownfields program, and for notice and a right to
1050 challenge governmental action, by appropriate administrative and
1051 judicial process, which shall be specified in the delegation.

1052
1053 The local pollution control program shall not be delegated
1054 authority to take action on or to make decisions regarding any
1055 brownfield site on land owned by the local government. Any
1056 delegation agreement entered into pursuant to this subsection

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1057 shall contain such terms and conditions necessary to ensure the
1058 effective and efficient administration and enforcement of the
1059 statutory requirements of the brownfields program as established
1060 by the act and the relevant rules and other criteria of the
1061 department.

1062 (12) Local governments are encouraged to use the full
1063 range of economic and tax incentives available to facilitate and
1064 promote the rehabilitation of brownfield areas, to help
1065 eliminate the public health and environmental hazards, and to
1066 promote the creation of jobs and economic development in these
1067 previously run-down, blighted, and underutilized areas.

1068 Section 8. Subsection (1) of section 376.86, Florida
1069 Statutes, is amended to read:

1070 376.86 Brownfield Areas Loan Guarantee Program.--

1071 (1) The Brownfield Areas Loan Guarantee Council is created
1072 to review and approve or deny by a majority vote of its
1073 membership, the situations and circumstances for participation
1074 in partnerships by agreements with local governments, financial
1075 institutions, and others associated with the redevelopment of
1076 brownfield areas pursuant to the Brownfields Redevelopment Act
1077 for a limited state guaranty of up to 5 years of loan guarantees
1078 or loan loss reserves issued pursuant to law. The limited state
1079 loan guaranty applies only to 50 ~~40~~ percent of the primary
1080 lenders loans for redevelopment projects in brownfield areas. If
1081 the redevelopment project is for affordable housing, as defined
1082 in s. 420.0004(3), in a brownfield area, the limited state loan
1083 guaranty applies to 75 percent of the primary lender's loan. A
1084 limited state guaranty of private loans or a loan loss reserve
1085 is authorized for lenders licensed to operate in the state upon
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1086 a determination by the council that such an arrangement would be
1087 in the public interest and the likelihood of the success of the
1088 loan is great.

1089 Section 9. Sections 376.87 and 376.875, Florida Statutes,
1090 are repealed.

1091 Section 10. Paragraph (f) of subsection (2) of section
1092 14.2015, Florida Statutes, is amended to read:

1093 14.2015 Office of Tourism, Trade, and Economic
1094 Development; creation; powers and duties.--

1095 (2) The purpose of the Office of Tourism, Trade, and
1096 Economic Development is to assist the Governor in working with
1097 the Legislature, state agencies, business leaders, and economic
1098 development professionals to formulate and implement coherent
1099 and consistent policies and strategies designed to provide
1100 economic opportunities for all Floridians. To accomplish such
1101 purposes, the Office of Tourism, Trade, and Economic Development
1102 shall:

1103 (f)1. Administer the Florida Enterprise Zone Act under ss.
1104 290.001-290.016, the community contribution tax credit program
1105 under ss. 220.183 and 624.5105, the tax refund program for
1106 qualified target industry businesses under s. 288.106, the tax-
1107 refund program for qualified defense contractors under s.
1108 288.1045, contracts for transportation projects under s.
1109 288.063, the sports franchise facility program under s.
1110 288.1162, the professional golf hall of fame facility program
1111 under s. 288.1168, the expedited permitting process under s.
1112 403.973, the Rural Community Development Revolving Loan Fund
1113 under s. 288.065, the Regional Rural Development Grants Program
1114 under s. 288.018, the Certified Capital Company Act under s.
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Amendment No. (for drafter's use only)

1115 288.99, the Florida State Rural Development Council, the Rural
 1116 Economic Development Initiative, and other programs that are
 1117 specifically assigned to the office by law, by the
 1118 appropriations process, or by the Governor. Notwithstanding any
 1119 other provisions of law, the office may expend interest earned
 1120 from the investment of program funds deposited in the Grants and
 1121 Donations Trust Fund ~~and the Brownfield Property Ownership~~
 1122 ~~Clearance Assistance Revolving Loan Trust Fund~~ to contract for
 1123 the administration of the programs, or portions of the programs,
 1124 enumerated in this paragraph or assigned to the office by law,
 1125 by the appropriations process, or by the Governor. Such
 1126 expenditures shall be subject to review under chapter 216.

1127 2. The office may enter into contracts in connection with
 1128 the fulfillment of its duties concerning the Florida First
 1129 Business Bond Pool under chapter 159, tax incentives under
 1130 chapters 212 and 220, tax incentives under the Certified Capital
 1131 Company Act in chapter 288, foreign offices under chapter 288,
 1132 the Enterprise Zone program under chapter 290, the Seaport
 1133 Employment Training program under chapter 311, the Florida
 1134 Professional Sports Team License Plates under chapter 320,
 1135 Spaceport Florida under chapter 331, Expedited Permitting under
 1136 chapter 403, and in carrying out other functions that are
 1137 specifically assigned to the office by law, by the
 1138 appropriations process, or by the Governor.

1139 Section 11. This act shall take effect July 1, 2006.

1140
 1141

1142 ===== T I T L E A M E N D M E N T =====

1143 Remove the entire title and insert:

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Amendment No. (for drafter's use only)

1144 A bill to be entitled

1145 An act relating to the redevelopment of brownfields;
1146 amending ss. 199.1055, 220.1845, 376.30781, 376.80, and
1147 376.86, F.S.; increasing the amount and percentage of the
1148 credit that may be applied against the intangible personal
1149 property tax and the corporate income tax for the cost of
1150 voluntary cleanup of a contaminated site; increasing the
1151 amount that may be received by the taxpayer as an
1152 incentive to complete the cleanup in the final year;
1153 increasing the total amount of credits that may be granted
1154 in any year; providing tax credits for voluntary cleanup
1155 activities related to solid waste disposal facilities;
1156 providing criteria for eligible sites and activities;
1157 increasing the amount of the Brownfield Areas Loan
1158 Guarantee; reducing the job creation requirements;
1159 directing the Department of Environmental Protection to
1160 apply certain criteria, requirements, and limitations for
1161 implementation of such provisions; providing certain
1162 exceptions; amending s. 288.9015, F.S.; requiring
1163 Enterprise Florida, Inc., to aggressively market
1164 brownfields; amending ss. 196.012 and 196.1995, F.S., to
1165 include brownfield areas in the implementation of the
1166 economic development ad valorem tax exemption authorized
1167 under s. 3, Art VII of the Florida Constitution; repealing
1168 s. 376.87, F.S., relating to the Brownfield Property
1169 Ownership Clearance Assistance; repealing s. 376.875,
1170 F.S., relating to the Brownfield Property Ownership
1171 Clearance Assistance Revolving Loan Trust Fund; amending

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Amendment No. (for drafter's use only)

1172 | s. 14.2015, F.S.; deleting a reference to the trust fund
1173 | to conform; providing an effective date.