

1 A bill to be entitled

2 An act relating to the redevelopment of brownfields;  
3 amending ss. 199.1055, 220.1845, 376.30781, 376.80, and  
4 376.86, F.S.; increasing the amount and percentage of the  
5 credit that may be applied against the intangible personal  
6 property tax and the corporate income tax for the cost of  
7 voluntary cleanup of a contaminated site; increasing the  
8 amount that may be received by the taxpayer as an  
9 incentive to complete the cleanup in the final year;  
10 increasing the total amount of credits that may be granted  
11 in any year; providing tax credits for voluntary cleanup  
12 activities related to solid waste disposal facilities;  
13 providing criteria for eligible sites and activities;  
14 increasing the amount of the Brownfield Areas Loan  
15 Guarantee; reducing the job creation requirements;  
16 directing the Department of Environmental Protection to  
17 apply certain criteria, requirements, and limitations for  
18 implementation of such provisions; providing certain  
19 exceptions; amending s. 288.9015, F.S.; requiring  
20 Enterprise Florida, Inc., to aggressively market  
21 brownfields; amending ss. 196.012 and 196.1995, F.S., to  
22 include brownfield areas in the implementation of the  
23 economic development ad valorem tax exemption authorized  
24 under s. 3, Art VII of the Florida Constitution; repealing  
25 s. 376.87, F.S., relating to the Brownfield Property  
26 Ownership Clearance Assistance; repealing s. 376.875,  
27 F.S., relating to the Brownfield Property Ownership  
28 Clearance Assistance Revolving Loan Trust Fund; amending

29 s. 14.2015, F.S.; deleting a reference to the trust fund  
 30 to conform; providing an effective date.  
 31

32 Be It Enacted by the Legislature of the State of Florida:  
 33

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

36 199.1055 Contaminated site rehabilitation tax credit.--

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

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

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

45 2. A drycleaning-solvent-contaminated site at which  
 46 cleanup is undertaken by the real property owner pursuant to s.  
 47 376.3078(11), if the real property owner is not also, and has  
 48 never been, the owner or operator of the drycleaning facility  
 49 where the contamination exists; or

50 3. A brownfield site in a designated brownfield area under  
 51 s. 376.80.

52 (b) A tax credit applicant, or multiple tax credit  
 53 applicants working jointly to clean up a single site, may not be  
 54 granted more than \$500,000 ~~\$250,000~~ per year in tax credits for  
 55 each site voluntarily rehabilitated. Multiple tax credit  
 56 applicants shall be granted tax credits in the same proportion

57 as their contribution to payment of cleanup costs. Subject to  
58 the same conditions and limitations as provided in this section,  
59 a municipality, county, or other tax credit applicant which  
60 voluntarily rehabilitates a site may receive not more than  
61 \$500,000 ~~\$250,000~~ per year in tax credits which it can  
62 subsequently transfer subject to the provisions in paragraph  
63 (g).

64 (c) If the credit granted under this section is not fully  
65 used in any one year because of insufficient tax liability on  
66 the part of the tax credit applicant, the unused amount may be  
67 carried forward for a period not to exceed 5 years. Five years  
68 after the date a credit is granted under this section, such  
69 credit expires and may not be used. However, if during the 5-  
70 year period the credit is transferred, in whole or in part,  
71 pursuant to paragraph (g), each transferee has 5 years after the  
72 date of transfer to use its credit.

73 (d) A taxpayer that receives a credit under s. 220.1845 is  
74 ineligible to receive credit under this section in a given tax  
75 year.

76 (e) A tax credit applicant that receives state-funded site  
77 rehabilitation pursuant to s. 376.3078(3) for rehabilitation of  
78 a drycleaning-solvent-contaminated site is ineligible to receive  
79 credit under this section for costs incurred by the tax credit  
80 applicant in conjunction with the rehabilitation of that site  
81 during the same time period that state-administered site  
82 rehabilitation was underway.

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

85 annually.

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

90 2. The entity or its surviving or acquiring entity as  
91 described in subparagraph 1., may transfer any unused credit in  
92 whole or in units of no less than 25 percent of the remaining  
93 credit. The entity acquiring such credit may use it in the same  
94 manner and with the same limitation as described in this  
95 section. Such transferred credits may not be transferred again  
96 although they may succeed to a surviving or acquiring entity  
97 subject to the same conditions and limitations as described in  
98 this section.

99 3. In the event the credit provided for under this section  
100 is reduced either as a result of a determination by the  
101 Department of Environmental Protection or an examination or  
102 audit by the Department of Revenue, such tax deficiency shall be  
103 recovered from the first entity, or the surviving or acquiring  
104 entity, to have claimed such credit up to the amount of credit  
105 taken. Any subsequent deficiencies shall be assessed against any  
106 entity acquiring and claiming such credit, or in the case of  
107 multiple succeeding entities in the order of credit succession.

108 (h) In order to encourage completion of site  
109 rehabilitation at contaminated sites being voluntarily cleaned  
110 up and eligible for a tax credit under this section, the tax  
111 credit applicant may claim an additional 25 ~~10~~ percent of the  
112 total cleanup costs, not to exceed \$500,000 ~~\$50,000~~, in the

113 final year of cleanup as evidenced by the Department of  
 114 Environmental Protection issuing a "No Further Action" order for  
 115 that site.

116 (i) In order to encourage the construction of housing that  
 117 meets the definition of affordable provided in s. 420.0004(3),  
 118 an applicant for the tax credit may claim an additional 25  
 119 percent of the total site-rehabilitation costs that are eligible  
 120 for tax credits under this section, not to exceed \$500,000. In  
 121 order to receive this additional tax credit, the applicant must  
 122 provide a certification letter from the Florida Housing Finance  
 123 Corporation, the local housing authority, or other governmental  
 124 agency that is a party to the use agreement, indicating that the  
 125 construction on the brownfield site is complete, the brownfield  
 126 site has received a certificate of occupancy, and the brownfield  
 127 site has a properly recorded instrument that limits the use of  
 128 the property to housing that meets the definition of affordable  
 129 provided in s. 420.0004(3).

130 (2) FILING REQUIREMENTS.--Any taxpayer that wishes to  
 131 obtain credit under this section must submit with its return a  
 132 tax credit certificate approving partial tax credits issued by  
 133 the Department of Environmental Protection under s. 376.30781.

134 (3) ADMINISTRATION; AUDIT AUTHORITY; TAX CREDIT  
 135 FORFEITURE.--

136 (a) The Department of Revenue may adopt rules to prescribe  
 137 any necessary forms required to claim a tax credit under this  
 138 section and to provide the administrative guidelines and  
 139 procedures required to administer this section.

140 (b) In addition to its existing audit and investigation

141 authority relating to chapters 199 and 220, the Department of  
142 Revenue may perform any additional financial and technical  
143 audits and investigations, including examining the accounts,  
144 books, or records of the tax credit applicant, which are  
145 necessary to verify the site rehabilitation costs included in a  
146 tax credit return and to ensure compliance with this section.  
147 The Department of Environmental Protection shall provide  
148 technical assistance, when requested by the Department of  
149 Revenue, on any technical audits performed under this section.

150 (c) It is grounds for forfeiture of previously claimed and  
151 received tax credits if the Department of Revenue determines, as  
152 a result of either an audit or information received from the  
153 Department of Environmental Protection, that a taxpayer received  
154 tax credits under this section to which the taxpayer was not  
155 entitled. In the case of fraud, the taxpayer shall be prohibited  
156 from claiming any future tax credits under this section or s.  
157 220.1845.

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

161 2. The taxpayer shall file with the Department of Revenue  
162 an amended tax return or such other report as the Department of  
163 Revenue prescribes by rule and shall pay any required tax within  
164 60 days after the taxpayer receives notification from the  
165 Department of Environmental Protection pursuant to s. 376.30781  
166 that previously approved tax credits have been revoked or  
167 modified, if uncontested, or within 60 days after a final order  
168 is issued following proceedings involving a contested revocation

169 or modification order.

170 3. A notice of deficiency may be issued by the Department  
 171 of Revenue at any time within 5 years after the date the  
 172 taxpayer receives notification from the Department of  
 173 Environmental Protection pursuant to s. 376.30781 that  
 174 previously approved tax credits have been revoked or modified.  
 175 If a taxpayer fails to notify the Department of Revenue of any  
 176 change in its tax credit claimed, a notice of deficiency may be  
 177 issued at any time. In either case, the amount of any proposed  
 178 assessment set forth in such notice of deficiency shall be  
 179 limited to the amount of any deficiency resulting under this  
 180 section from the recomputation of the taxpayer's tax for the  
 181 taxable year.

182 4. Any taxpayer that fails to report and timely pay any  
 183 tax due as a result of the forfeiture of its tax credit is in  
 184 violation of this section and is subject to applicable penalty  
 185 and interest.

186 Section 2. Section 220.1845, Florida Statutes, is amended  
 187 to read:

188 220.1845 Contaminated site rehabilitation tax credit.--

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

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

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

196 2. A drycleaning-solvent-contaminated site at which

197 cleanup is undertaken by the real property owner pursuant to s.  
 198 376.3078(11), if the real property owner is not also, and has  
 199 never been, the owner or operator of the drycleaning facility  
 200 where the contamination exists; or

201 3. A brownfield site in a designated brownfield area under  
 202 s. 376.80.

203 (b) A tax credit applicant, or multiple tax credit  
 204 applicants working jointly to clean up a single site, may not be  
 205 granted more than \$500,000 ~~\$250,000~~ per year in tax credits for  
 206 each site voluntarily rehabilitated. Multiple tax credit  
 207 applicants shall be granted tax credits in the same proportion  
 208 as their contribution to payment of cleanup costs. Subject to  
 209 the same conditions and limitations as provided in this section,  
 210 a municipality, county, or other tax credit applicant which  
 211 voluntarily rehabilitates a site may receive not more than  
 212 \$500,000 ~~\$250,000~~ per year in tax credits which it can  
 213 subsequently transfer subject to the provisions in paragraph  
 214 (h).

215 (c) If the credit granted under this section is not fully  
 216 used in any one year because of insufficient tax liability on  
 217 the part of the corporation, the unused amount may be carried  
 218 forward for a period not to exceed 5 years. The carryover credit  
 219 may be used in a subsequent year when the tax imposed by this  
 220 chapter for that year exceeds the credit for which the  
 221 corporation is eligible in that year under this section after  
 222 applying the other credits and unused carryovers in the order  
 223 provided by s. 220.02(8). Five years after the date a credit is  
 224 granted under this section, such credit expires and may not be



225 used. However, if during the 5-year period the credit is  
226 transferred, in whole or in part, pursuant to paragraph (h),  
227 each transferee has 5 years after the date of transfer to use  
228 its credit.

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

233 (e) A taxpayer that receives credit under s. 199.1055 is  
234 ineligible to receive credit under this section in a given tax  
235 year.

236 (f) A tax credit applicant that receives state-funded site  
237 rehabilitation under s. 376.3078(3) for rehabilitation of a  
238 drycleaning-solvent-contaminated site is ineligible to receive  
239 credit under this section for costs incurred by the tax credit  
240 applicant in conjunction with the rehabilitation of that site  
241 during the same time period that state-administered site  
242 rehabilitation was underway.

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

246 (h)1. Tax credits that may be available under this section  
247 to an entity eligible under s. 376.30781 may be transferred  
248 after a merger or acquisition to the surviving or acquiring  
249 entity and used in the same manner and with the same  
250 limitations.

251 2. The entity or its surviving or acquiring entity as  
252 described in subparagraph 1., may transfer any unused credit in

253 whole or in units of no less than 25 percent of the remaining  
 254 credit. The entity acquiring such credit may use it in the same  
 255 manner and with the same limitation as described in this  
 256 section. Such transferred credits may not be transferred again  
 257 although they may succeed to a surviving or acquiring entity  
 258 subject to the same conditions and limitations as described in  
 259 this section.

260 3. In the event the credit provided for under this section  
 261 is reduced either as a result of a determination by the  
 262 Department of Environmental Protection or an examination or  
 263 audit by the Department of Revenue, such tax deficiency shall be  
 264 recovered from the first entity, or the surviving or acquiring  
 265 entity, to have claimed such credit up to the amount of credit  
 266 taken. Any subsequent deficiencies shall be assessed against any  
 267 entity acquiring and claiming such credit, or in the case of  
 268 multiple succeeding entities in the order of credit succession.

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

277 (j) In order to encourage the construction of housing that  
 278 meets the definition of affordable provided in s. 420.0004(3),  
 279 an applicant for the tax credit may claim an additional 25  
 280 percent of the total site-rehabilitation costs that are eligible

281 for tax credits under this section, not to exceed \$500,000. In  
 282 order to receive this additional tax credit, the applicant must  
 283 provide a certification letter from the Florida Housing Finance  
 284 Corporation, the local housing authority, or other governmental  
 285 agency that is a party to the use agreement, indicating that the  
 286 construction on the brownfield site is complete, the brownfield  
 287 site has received a certificate of occupancy, and the brownfield  
 288 site has a properly recorded instrument that limits the use of  
 289 the property to housing that meets the definition of affordable  
 290 provided in s. 420.0004(3).

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

295 (3) ADMINISTRATION; AUDIT AUTHORITY; TAX CREDIT  
 296 FORFEITURE.--

297 (a) The Department of Revenue may adopt rules to prescribe  
 298 any necessary forms required to claim a tax credit under this  
 299 section and to provide the administrative guidelines and  
 300 procedures required to administer this section.

301 (b) In addition to its existing audit and investigation  
 302 authority relating to chapter 199 and this chapter, the  
 303 Department of Revenue may perform any additional financial and  
 304 technical audits and investigations, including examining the  
 305 accounts, books, or records of the tax credit applicant, which  
 306 are necessary to verify the site rehabilitation costs included  
 307 in a tax credit return and to ensure compliance with this  
 308 section. The Department of Environmental Protection shall

309 provide technical assistance, when requested by the Department  
310 of Revenue, on any technical audits performed pursuant to this  
311 section.

312 (c) It is grounds for forfeiture of previously claimed and  
313 received tax credits if the Department of Revenue determines, as  
314 a result of either an audit or information received from the  
315 Department of Environmental Protection, that a taxpayer received  
316 tax credits pursuant to this section to which the taxpayer was  
317 not entitled. In the case of fraud, the taxpayer shall be  
318 prohibited from claiming any future tax credits under this  
319 section or s. 199.1055.

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

323 2. The taxpayer shall file with the Department of Revenue  
324 an amended tax return or such other report as the Department of  
325 Revenue prescribes by rule and shall pay any required tax within  
326 60 days after the taxpayer receives notification from the  
327 Department of Environmental Protection pursuant to s. 376.30781  
328 that previously approved tax credits have been revoked or  
329 modified, if uncontested, or within 60 days after a final order  
330 is issued following proceedings involving a contested revocation  
331 or modification order.

332 3. A notice of deficiency may be issued by the Department  
333 of Revenue at any time within 5 years after the date the  
334 taxpayer receives notification from the Department of  
335 Environmental Protection pursuant to s. 376.30781 that  
336 previously approved tax credits have been revoked or modified.

337 If a taxpayer fails to notify the Department of Revenue of any  
338 change in its tax credit claimed, a notice of deficiency may be  
339 issued at any time. In either case, the amount of any proposed  
340 assessment set forth in such notice of deficiency shall be  
341 limited to the amount of any deficiency resulting under this  
342 section from the recomputation of the taxpayer's tax for the  
343 taxable year.

344 4. Any taxpayer that fails to report and timely pay any  
345 tax due as a result of the forfeiture of its tax credit is in  
346 violation of this section and is subject to applicable penalty  
347 and interest.

348 Section 3. Section 376.30781, Florida Statutes, is amended  
349 to read:

350 376.30781 Partial tax credits for rehabilitation of  
351 drycleaning-solvent-contaminated sites and brownfield sites in  
352 designated brownfield areas; application process; rulemaking  
353 authority; revocation authority.--

354 (1) The Legislature finds that:

355 (a) To facilitate property transactions and economic  
356 growth and development, it is in the interest of the state to  
357 encourage the cleanup, at the earliest possible time, of  
358 drycleaning-solvent-contaminated sites and brownfield sites in  
359 designated brownfield areas.

360 (b) It is the intent of the Legislature to encourage the  
361 voluntary cleanup of drycleaning-solvent-contaminated sites and  
362 brownfield sites in designated brownfield areas by providing a  
363 partial tax credit for the restoration of such property in  
364 specified circumstances.

365           (2) Notwithstanding the requirements of subsection (5),  
 366 tax credits allowed pursuant to ss. 199.1055 and 220.1845 are  
 367 available for any site rehabilitation conducted during the  
 368 calendar year in which the applicable voluntary cleanup  
 369 agreement or brownfield site rehabilitation agreement is  
 370 executed, even if the site rehabilitation is conducted prior to  
 371 the execution of that agreement or the designation of the  
 372 brownfield area.

373           ~~(3)~~(a) A credit in the amount of 50 ~~35~~ percent of the  
 374 costs of voluntary cleanup activity that is integral to site  
 375 rehabilitation at the following sites is allowed pursuant to ss.  
 376 199.1055 and 220.1845:

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

379           2. A drycleaning-solvent-contaminated site at which  
 380 cleanup is undertaken by the real property owner pursuant to s.  
 381 376.3078(11), if the real property owner is not also, and has  
 382 never been, the owner or operator of the drycleaning facility  
 383 where the contamination exists; or

384           3. A brownfield site in a designated brownfield area under  
 385 s. 376.80.

386           (b) A tax credit applicant, or multiple tax credit  
 387 applicants working jointly to clean up a single site, may not be  
 388 granted more than \$500,000 ~~\$250,000~~ per year in tax credits for  
 389 each site voluntarily rehabilitated. Multiple tax credit  
 390 applicants shall be granted tax credits in the same proportion  
 391 as their contribution to payment of cleanup costs. Tax credits  
 392 are available only for site rehabilitation conducted during the

393 calendar year for which the tax credit application is submitted.

394 (c) In order to encourage completion of site  
 395 rehabilitation at contaminated sites that are being voluntarily  
 396 cleaned up and that are eligible for a tax credit under this  
 397 section, the tax credit applicant may claim an additional 25 ~~10~~  
 398 percent of the total cleanup costs, not to exceed \$500,000  
 399 ~~\$50,000~~, in the final year of cleanup as evidenced by the  
 400 Department of Environmental Protection issuing a "No Further  
 401 Action" order for that site.

402 (d) In order to encourage the construction of housing that  
 403 meets the definition of affordable provided in s. 420.0004(3),  
 404 an applicant for the tax credit may claim an additional 25  
 405 percent of the total site-rehabilitation costs that are eligible  
 406 for tax credits under this section, not to exceed \$500,000. In  
 407 order to receive this additional tax credit, the applicant must  
 408 provide a certification letter from the Florida Housing Finance  
 409 Corporation, the local housing authority, or other governmental  
 410 agency that is a party to the use agreement, indicating that the  
 411 construction on the brownfield site is complete, the brownfield  
 412 site has received a certificate of occupancy, and the brownfield  
 413 site has a properly recorded instrument that limits the use of  
 414 the property to housing that meets the definition of affordable  
 415 provided in s. 420.0004(3). Notwithstanding the limitation that  
 416 only one application shall be submitted each year for each site,  
 417 an application for the additional credit provided for in this  
 418 paragraph shall be submitted as soon as all requirements to  
 419 obtain this additional tax credit have been met.

420 (e) Notwithstanding the restrictions in this section that

421 limit tax credit eligibility to costs that are integral to site  
 422 rehabilitation, to encourage the redevelopment of properties in  
 423 designated brownfield areas that are hindered by the presence of  
 424 solid waste, as defined in s. 403.703, a tax credit applicant  
 425 may also claim costs to address the solid waste, but only those  
 426 costs to remove, transport, and dispose of solid waste in  
 427 accordance with department rules. These costs are eligible for a  
 428 tax credit provided the applicant submits an affidavit stating  
 429 that, after consultation with appropriate local government  
 430 officials and the department, to the best of the applicant's  
 431 knowledge, the site was never operated as a landfill or dump  
 432 site for monetary compensation, and submits all other  
 433 documentation and certifications required by this section. In  
 434 this section, where reference is made to "site rehabilitation,"  
 435 the department shall instead consider whether the costs claimed  
 436 are for removal, transportation, and disposal of solid waste.  
 437 Tax credit applications claiming costs pursuant to this  
 438 paragraph shall not be subject to the calendar-year limitation  
 439 and January 15 annual application deadline, and the department  
 440 shall accept a one-time application filed subsequent to the  
 441 completion by the tax credit applicant of the applicable  
 442 requirements listed in this paragraph.

443 (4)-(3) The Department of Environmental Protection shall be  
 444 responsible for allocating the tax credits provided for in ss.  
 445 199.1055 and 220.1845, not to exceed a total of \$5 ~~\$2~~ million in  
 446 tax credits annually.

447 (5)-(4) To claim the credit for site rehabilitation  
 448 conducted during the current calendar year, each tax credit



449 applicant must apply to the Department of Environmental  
450 Protection for an allocation of the \$5 ~~\$2~~ million annual credit  
451 by January 15 of the following year on a form developed by the  
452 Department of Environmental Protection in cooperation with the  
453 Department of Revenue. The form shall include an affidavit from  
454 each tax credit applicant certifying that all information  
455 contained in the application, including all records of costs  
456 incurred and claimed in the tax credit application, are true and  
457 correct. If the application is submitted pursuant to  
458 subparagraph (3) ~~(2)~~(a)2., the form must include an affidavit  
459 signed by the real property owner stating that it is not, and  
460 has never been, the owner or operator of the drycleaning  
461 facility where the contamination exists. Approval of partial tax  
462 credits must be accomplished on a first-come, first-served basis  
463 based upon the date complete applications are received by the  
464 Division of Waste Management. A tax credit applicant shall  
465 submit only one complete application per site for each calendar  
466 year's site rehabilitation costs. Incomplete placeholder  
467 applications shall not be accepted and will not secure a place  
468 in the first-come, first-served application line. To be eligible  
469 for a tax credit, the tax credit applicant must:

470 (a) Have entered into a voluntary cleanup agreement with  
471 the Department of Environmental Protection for a drycleaning-  
472 solvent-contaminated site or a Brownfield Site Rehabilitation  
473 Agreement, as applicable; and

474 (b) Have paid all deductibles pursuant to s.  
475 376.3078(3)(e) for eligible drycleaning-solvent-cleanup program  
476 sites.

477        (6)~~(5)~~ To obtain the tax credit certificate, a tax credit  
478 applicant must annually file an application for certification,  
479 which must be received by the Division of Waste Management of  
480 the Department of Environmental Protection by January 15 of the  
481 year following the calendar year for which site rehabilitation  
482 costs are being claimed in a tax credit application. The tax  
483 credit applicant must provide all pertinent information  
484 requested on the tax credit application form, including, at a  
485 minimum, the name and address of the tax credit applicant and  
486 the address and tracking identification number of the eligible  
487 site. Along with the tax credit application form, the tax credit  
488 applicant must submit the following:

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

493        (b) Copies of contracts and documentation of contract  
494 negotiations, accounts, invoices, sales tickets, or other  
495 payment records from purchases, sales, leases, or other  
496 transactions involving actual costs incurred for that tax year  
497 related to site rehabilitation, as that term is defined in ss.  
498 376.301 and 376.79;

499        (c) Proof that the documentation submitted pursuant to  
500 paragraph (b) has been reviewed and verified by an independent  
501 certified public accountant in accordance with standards  
502 established by the American Institute of Certified Public  
503 Accountants. Specifically, the certified public accountant must  
504 attest to the accuracy and validity of the costs incurred and

505 | paid by conducting an independent review of the data presented  
506 | by the tax credit applicant. Accuracy and validity of costs  
507 | incurred and paid would be determined once the level of effort  
508 | was certified by an appropriate professional registered in this  
509 | state in each contributing technical discipline. The certified  
510 | public accountant's report would also attest that the costs  
511 | included in the application form are not duplicated within the  
512 | application. A copy of the accountant's report shall be  
513 | submitted to the Department of Environmental Protection with the  
514 | tax credit application; and

515 |       (d) A certification form stating that site rehabilitation  
516 | activities associated with the documentation submitted pursuant  
517 | to paragraph (b) have been conducted under the observation of,  
518 | and related technical documents have been signed and sealed by,  
519 | an appropriate professional registered in this state in each  
520 | contributing technical discipline. The certification form shall  
521 | be signed and sealed by the appropriate registered professionals  
522 | stating that the costs incurred were integral, necessary, and  
523 | required for site rehabilitation, as that term is defined in ss.  
524 | 376.301 and 376.79.

525 |       (7)~~(6)~~ The certified public accountant and appropriate  
526 | registered professionals submitting forms as part of a tax  
527 | credit application must verify such forms. Verification must be  
528 | accomplished as provided in s. 92.525(1)(b) and subject to the  
529 | provisions of s. 92.525(3).

530 |       (8)~~(7)~~ The Department of Environmental Protection shall  
531 | review the tax credit application and any supplemental  
532 | documentation that the tax credit applicant may submit prior to

533 the annual application deadline in order to have the application  
 534 considered complete, for the purpose of verifying that the tax  
 535 credit applicant has met the qualifying criteria in subsections  
 536 (3)~~(2)~~ and (5)~~(4)~~ and has submitted all required documentation  
 537 listed in subsection (6)~~(5)~~. Upon verification that the tax  
 538 credit applicant has met these requirements, the department  
 539 shall issue a written decision granting eligibility for partial  
 540 tax credits (a tax credit certificate) in the amount of 50 ~~35~~  
 541 percent of the total costs claimed, subject to the \$500,000  
 542 ~~\$250,000~~ limitation, for the calendar year for which the tax  
 543 credit application is submitted based on the report of the  
 544 certified public accountant and the certifications from the  
 545 appropriate registered technical professionals.

546 (9)~~(8)~~ On or before March 1, the Department of  
 547 Environmental Protection shall inform each eligible tax credit  
 548 applicant of the amount of its partial tax credit and provide  
 549 each eligible tax credit applicant with a tax credit certificate  
 550 that must be submitted with its tax return to the Department of  
 551 Revenue to claim the tax credit or be transferred pursuant to s.  
 552 199.1055(1)(g) or s. 220.1845(1)(h). Credits will not result in  
 553 the payment of refunds if total credits exceed the amount of tax  
 554 owed.

555 (10)~~(9)~~ If a tax credit applicant does not receive a tax  
 556 credit allocation due to an exhaustion of the \$5 ~~\$2~~ million  
 557 annual tax credit authorization, such application will then be  
 558 included in the same first-come, first-served order in the next  
 559 year's annual tax credit allocation, if any, based on the prior  
 560 year application.

561        (11)~~(10)~~ The Department of Environmental Protection may  
 562 adopt rules to prescribe the necessary forms required to claim  
 563 tax credits under this section and to provide the administrative  
 564 guidelines and procedures required to administer this section.

565        (12)~~(11)~~ The Department of Environmental Protection may  
 566 revoke or modify any written decision granting eligibility for  
 567 partial tax credits under this section if it is discovered that  
 568 the tax credit applicant submitted any false statement,  
 569 representation, or certification in any application, record,  
 570 report, plan, or other document filed in an attempt to receive  
 571 partial tax credits under this section. The Department of  
 572 Environmental Protection shall immediately notify the Department  
 573 of Revenue of any revoked or modified orders affecting  
 574 previously granted partial tax credits. Additionally, the tax  
 575 credit applicant must notify the Department of Revenue of any  
 576 change in its tax credit claimed.

577        (13)~~(12)~~ A tax credit applicant who receives state-funded  
 578 site rehabilitation under s. 376.3078(3) for rehabilitation of a  
 579 drycleaning-solvent-contaminated site is ineligible to receive a  
 580 tax credit under s. 199.1055 or s. 220.1845 for costs incurred  
 581 by the tax credit applicant in conjunction with the  
 582 rehabilitation of that site during the same time period that  
 583 state-administered site rehabilitation was underway.

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

586        196.012 Definitions.--For the purpose of this chapter, the  
 587 following terms are defined as follows, except where the context  
 588 clearly indicates otherwise:

589 (15) "New business" means:

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

595 2. A business establishing 25 or more jobs to employ 25 or  
 596 more full-time employees in this state, the sales factor of  
 597 which, as defined by s. 220.15(5), for the facility with respect  
 598 to which it requests an economic development ad valorem tax  
 599 exemption is less than 0.50 for each year the exemption is  
 600 claimed; or

601 3. An office space in this state owned and used by a  
 602 corporation newly domiciled in this state; provided such office  
 603 space houses 50 or more full-time employees of such corporation;  
 604 provided that such business or office first begins operation on  
 605 a site clearly separate from any other commercial or industrial  
 606 operation owned by the same business.

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

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

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

616 (a)1. A business establishing 10 or more jobs to employ 10

617 or more full-time employees in this state, which manufactures,  
618 processes, compounds, fabricates, or produces for sale items of  
619 tangible personal property at a fixed location and which  
620 comprises an industrial or manufacturing plant; or

621 2. A business establishing 25 or more jobs to employ 25 or  
622 more full-time employees in this state, the sales factor of  
623 which, as defined by s. 220.15(5), for the facility with respect  
624 to which it requests an economic development ad valorem tax  
625 exemption is less than 0.50 for each year the exemption is  
626 claimed; provided that such business increases operations on a  
627 site colocated with a commercial or industrial operation owned  
628 by the same business, resulting in a net increase in employment  
629 of not less than 10 percent or an increase in productive output  
630 of not less than 10 percent.

631 (b) Any business located in an enterprise zone or  
632 brownfield area that increases operations on a site colocated  
633 with a commercial or industrial operation owned by the same  
634 business.

635 Section 5. Section 196.1995, Florida Statutes, is amended  
636 to read:

637 196.1995 Economic development ad valorem tax exemption.--

638 (1) The board of county commissioners of any county or the  
639 governing authority of any municipality shall call a referendum  
640 within its total jurisdiction to determine whether its  
641 respective jurisdiction may grant economic development ad  
642 valorem tax exemptions under s. 3, Art. VII of the State  
643 Constitution if:

644 (a) The board of county commissioners of the county or the

645 governing authority of the municipality votes to hold such  
 646 referendum; or

647 (b) The board of county commissioners of the county or the  
 648 governing authority of the municipality receives a petition  
 649 signed by 10 percent of the registered electors of its  
 650 respective jurisdiction, which petition calls for the holding of  
 651 such referendum.

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

654

655 Shall the board of county commissioners of this county (or the  
 656 governing authority of this municipality, or both) be authorized  
 657 to grant, pursuant to s. 3, Art. VII of the State Constitution,  
 658 property tax exemptions to new businesses and expansions of  
 659 existing businesses?

660  Yes--For authority to grant exemptions.

661  No--Against authority to grant exemptions.

662

663 (3) The board of county commissioners or the governing  
 664 authority of the municipality that ~~which~~ calls a referendum  
 665 within its total jurisdiction to determine whether its  
 666 respective jurisdiction may grant economic development ad  
 667 valorem tax exemptions may vote to limit the effect of the  
 668 referendum to authority to grant economic development tax  
 669 exemptions for new businesses and expansions of existing  
 670 businesses located in an enterprise zone or a brownfield area,  
 671 as defined in s. 376.79(4). If ~~In the event that~~ an area  
 672 nominated to be an enterprise zone pursuant to s. 290.0055 has



673 not yet been designated pursuant to s. 290.0065, the board of  
 674 county commissioners or the governing authority of the  
 675 municipality may call such referendum prior to such designation;  
 676 however, the authority to grant economic development ad valorem  
 677 tax exemptions does ~~will~~ not apply until such area is designated  
 678 pursuant to s. 290.0065. The ballot question in such referendum  
 679 shall be in substantially the following form and shall be used  
 680 in lieu of the ballot question prescribed in subsection (2):

681  
 682 Shall the board of county commissioners of this county (or the  
 683 governing authority of this municipality, or both) be authorized  
 684 to grant, pursuant to s. 3, Art. VII of the State Constitution,  
 685 property tax exemptions for new businesses and expansions of  
 686 existing businesses which are located in an enterprise zone or a  
 687 brownfield area?

- 688  
 689  Yes--For authority to grant exemptions.  
 690  No--Against authority to grant exemptions.

691  
 692 (4) A referendum pursuant to this section may be called  
 693 only once in any 12-month period.

694 (5) Upon a majority vote in favor of such authority, the  
 695 board of county commissioners or the governing authority of the  
 696 municipality, at its discretion, by ordinance may exempt from ad  
 697 valorem taxation up to 100 percent of the assessed value of all  
 698 improvements to real property made by or for the use of a new  
 699 business and of all tangible personal property of such new  
 700 business, or up to 100 percent of the assessed value of all

701 added improvements to real property made to facilitate the  
702 expansion of an existing business and of the net increase in all  
703 tangible personal property acquired to facilitate such expansion  
704 of an existing business, provided that the improvements to real  
705 property are made or the tangible personal property is added or  
706 increased on or after the day the ordinance is adopted. However,  
707 if the authority to grant exemptions is approved in a referendum  
708 in which the ballot question contained in subsection (3) appears  
709 on the ballot, the authority of the board of county  
710 commissioners or the governing authority of the municipality to  
711 grant exemptions is limited solely to new businesses and  
712 expansions of existing businesses that ~~which~~ are located in an  
713 enterprise zone or brownfield area. Property acquired to replace  
714 existing property shall not be considered to facilitate a  
715 business expansion. The exemption applies only to taxes levied  
716 by the respective unit of government granting the exemption.  
717 The exemption does not apply, however, to taxes levied for the  
718 payment of bonds or to taxes authorized by a vote of the  
719 electors pursuant to s. 9(b) or s. 12, Art. VII of the State  
720 Constitution. Any such exemption shall remain in effect for up  
721 to 10 years with respect to any particular facility, regardless  
722 of any change in the authority of the county or municipality to  
723 grant such exemptions. The exemption shall not be prolonged or  
724 extended by granting exemptions from additional taxes or by  
725 virtue of any reorganization or sale of the business receiving  
726 the exemption.

727 (6) With respect to a new business as defined by s.  
728 196.012(15)(c), the municipality annexing the property on which

729 | the business is situated may grant an economic development ad  
 730 | valorem tax exemption under this section to that business for a  
 731 | period that will expire upon the expiration of the exemption  
 732 | granted by the county. If the county renews the exemption under  
 733 | subsection (7), the municipality may also extend its exemption.  
 734 | A municipal economic development ad valorem tax exemption  
 735 | granted under this subsection may not extend beyond the duration  
 736 | of the county exemption.

737 |         (7) The authority to grant exemptions under this section  
 738 | will expire 10 years after the date such authority was approved  
 739 | in an election, but such authority may be renewed for another  
 740 | 10-year period in a referendum called and held pursuant to this  
 741 | section.

742 |         (8) Any person, firm, or corporation which desires an  
 743 | economic development ad valorem tax exemption shall, in the year  
 744 | the exemption is desired to take effect, file a written  
 745 | application on a form prescribed by the department with the  
 746 | board of county commissioners or the governing authority of the  
 747 | municipality, or both. The application shall request the  
 748 | adoption of an ordinance granting the applicant an exemption  
 749 | pursuant to this section and shall include the following  
 750 | information:

751 |             (a) The name and location of the new business or the  
 752 | expansion of an existing business;

753 |             (b) A description of the improvements to real property for  
 754 | which an exemption is requested and the date of commencement of  
 755 | construction of such improvements;

756 |             (c) A description of the tangible personal property for

757 | which an exemption is requested and the dates when such property  
758 | was or is to be purchased;

759 |       (d) Proof, to the satisfaction of the board of county  
760 | commissioners or the governing authority of the municipality,  
761 | that the applicant is a new business or an expansion of an  
762 | existing business, as defined in s. 196.012(15) or (16); and

763 |       (e) Other information deemed necessary by the department.

764 |       (9) Before it takes action on the application, the board  
765 | of county commissioners or the governing authority of the  
766 | municipality shall deliver a copy of the application to the  
767 | property appraiser of the county. After careful consideration,  
768 | the property appraiser shall report the following information to  
769 | the board of county commissioners or the governing authority of  
770 | the municipality:

771 |       (a) The total revenue available to the county or  
772 | municipality for the current fiscal year from ad valorem tax  
773 | sources, or an estimate of such revenue if the actual total  
774 | revenue available cannot be determined;

775 |       (b) Any revenue lost to the county or municipality for the  
776 | current fiscal year by virtue of exemptions previously granted  
777 | under this section, or an estimate of such revenue if the actual  
778 | revenue lost cannot be determined;

779 |       (c) An estimate of the revenue which would be lost to the  
780 | county or municipality during the current fiscal year if the  
781 | exemption applied for were granted had the property for which  
782 | the exemption is requested otherwise been subject to taxation;  
783 | and

784 |       (d) A determination as to whether the property for which

785 an exemption is requested is to be incorporated into a new  
 786 business or the expansion of an existing business, as defined in  
 787 s. 196.012(15) or (16), or into neither, which determination the  
 788 property appraiser shall also affix to the face of the  
 789 application. Upon the request of the property appraiser, the  
 790 department shall provide to him or her such information as it  
 791 may have available to assist in making such determination.

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

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

797 (b) The total amount of revenue available to the county or  
 798 municipality from ad valorem tax sources for the current fiscal  
 799 year, the total amount of revenue lost to the county or  
 800 municipality for the current fiscal year by virtue of economic  
 801 development ad valorem tax exemptions currently in effect, and  
 802 the estimated revenue loss to the county or municipality for the  
 803 current fiscal year attributable to the exemption of the  
 804 business named in the ordinance;

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

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

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

811 288.9015 Enterprise Florida, Inc.; purpose; duties.--

812 (2) It shall be the responsibility of Enterprise Florida,

813 Inc., to aggressively market Florida's rural communities,  
814 distressed urban communities, brownfields, and enterprise zones  
815 as locations for potential new investment, to aggressively  
816 assist in the retention and expansion of existing businesses in  
817 these communities, and to aggressively assist these communities  
818 in the identification and development of new economic  
819 development opportunities for job creation, fully marketing  
820 state incentive programs such as the Qualified Target Industry  
821 Tax Refund Program under s. 288.106 and the Quick Action Closing  
822 Fund under s. 288.1088 in economically distressed areas.

823 Section 7. Section 376.80, Florida Statutes, is amended to  
824 read:

825 376.80 Brownfield program administration process.--

826 (1) A local government with jurisdiction over the  
827 brownfield area must notify the department of its decision to  
828 designate a brownfield area for rehabilitation for the purposes  
829 of ss. 376.77-376.85. The notification must include a  
830 resolution, by the local government body, to which is attached a  
831 map adequate to clearly delineate exactly which parcels are to  
832 be included in the brownfield area or alternatively a less-  
833 detailed map accompanied by a detailed legal description of the  
834 brownfield area. If a property owner within the area proposed  
835 for designation by the local government requests in writing to  
836 have his or her property removed from the proposed designation,  
837 the local government shall grant the request. For  
838 municipalities, the governing body shall adopt the resolution in  
839 accordance with the procedures outlined in s. 166.041, except  
840 that the notice for the public hearings on the proposed

841 resolution must be in the form established in s. 166.041(3)(c)2.  
 842 For counties, the governing body shall adopt the resolution in  
 843 accordance with the procedures outlined in s. 125.66, except  
 844 that the notice for the public hearings on the proposed  
 845 resolution shall be in the form established in s. 125.66(4)(b)2.

846 (2)(a) If a local government proposes to designate a  
 847 brownfield area that is outside community redevelopment areas,  
 848 enterprise zones, empowerment zones, closed military bases, or  
 849 designated brownfield pilot project areas, the local government  
 850 must conduct at least one public hearing in the area to be  
 851 designated to provide an opportunity for public input on the  
 852 size of the area, the objectives for rehabilitation, job  
 853 opportunities and economic developments anticipated,  
 854 neighborhood residents' considerations, and other relevant local  
 855 concerns. Notice of the public hearing must be made in a  
 856 newspaper of general circulation in the area and the notice must  
 857 be at least 16 square inches in size, must be in ethnic  
 858 newspapers or local community bulletins, must be posted in the  
 859 affected area, and must be announced at a scheduled meeting of  
 860 the local governing body before the actual public hearing. In  
 861 determining the areas to be designated, the local government  
 862 must consider:

- 863 1. Whether the brownfield area warrants economic  
 864 development and has a reasonable potential for such activities;
- 865 2. Whether the proposed area to be designated represents a  
 866 reasonably focused approach and is not overly large in  
 867 geographic coverage;
- 868 3. Whether the area has potential to interest the private

869 sector in participating in rehabilitation; and

870 4. Whether the area contains sites or parts of sites  
 871 suitable for limited recreational open space, cultural, or  
 872 historical preservation purposes.

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

875 1. A person who owns or controls a potential brownfield  
 876 site is requesting the designation and has agreed to  
 877 rehabilitate and redevelop the brownfield site;

878 2. The rehabilitation and redevelopment of the proposed  
 879 brownfield site will result in economic productivity of the  
 880 area, along with the creation of at least 5 ~~10~~ new permanent  
 881 jobs at the brownfield site, ~~whether full-time or part-time,~~  
 882 which are full-time equivalent positions not associated with the  
 883 implementation of the brownfield site rehabilitation agreement  
 884 and which are not associated with redevelopment project  
 885 demolition or construction activities pursuant to the  
 886 redevelopment agreement required under paragraph (5)(i).  
 887 However, the job-creation requirement shall not apply to the  
 888 rehabilitation and redevelopment of a brownfield site that will  
 889 provide affordable housing as defined in s. 420.0004(3) or the  
 890 creation of recreational areas, conservation areas, or parks;

891 3. The redevelopment of the proposed brownfield site is  
 892 consistent with the local comprehensive plan and is a  
 893 permittable use under the applicable local land development  
 894 regulations;

895 4. Notice of the proposed rehabilitation of the brownfield  
 896 area has been provided to neighbors and nearby residents of the



897 | proposed area to be designated, and the person proposing the  
898 | area for designation has afforded to those receiving notice the  
899 | opportunity for comments and suggestions about rehabilitation.  
900 | Notice pursuant to this subsection must be made in a newspaper  
901 | of general circulation in the area, at least 16 square inches in  
902 | size, and the notice must be posted in the affected area; and

903 |         5. The person proposing the area for designation has  
904 | provided reasonable assurance that he or she has sufficient  
905 | financial resources to implement and complete the rehabilitation  
906 | agreement and redevelopment plan.

907 |         (c) The designation of a brownfield area and the  
908 | identification of a person responsible for brownfield site  
909 | rehabilitation simply entitles the identified person to  
910 | negotiate a brownfield site rehabilitation agreement with the  
911 | department or approved local pollution control program.

912 |         (3) When there is a person responsible for brownfield site  
913 | rehabilitation, the local government must notify the department  
914 | of the identity of that person. If the agency or person who will  
915 | be responsible for the coordination changes during the approval  
916 | process specified in subsections (4), (5), and (6), the  
917 | department or the affected approved local pollution control  
918 | program must notify the affected local government when the  
919 | change occurs.

920 |         (4) Local governments or persons responsible for  
921 | rehabilitation and redevelopment of brownfield areas must  
922 | establish an advisory committee or use an existing advisory  
923 | committee that has formally expressed its intent to address  
924 | redevelopment of the specific brownfield area for the purpose of

925 improving public participation and receiving public comments on  
926 rehabilitation and redevelopment of the brownfield area, future  
927 land use, local employment opportunities, community safety, and  
928 environmental justice. Such advisory committee should include  
929 residents within or adjacent to the brownfield area, businesses  
930 operating within the brownfield area, and others deemed  
931 appropriate. The person responsible for brownfield site  
932 rehabilitation must notify the advisory committee of the intent  
933 to rehabilitate and redevelop the site before executing the  
934 brownfield site rehabilitation agreement, and provide the  
935 committee with a copy of the draft plan for site rehabilitation  
936 which addresses elements required by subsection (5). This  
937 includes disclosing potential reuse of the property as well as  
938 site rehabilitation activities, if any, to be performed. The  
939 advisory committee shall review the proposed redevelopment  
940 agreement required pursuant to paragraph (5)(i) and provide  
941 comments, if appropriate, to the board of the local government  
942 with jurisdiction over the brownfield area. The advisory  
943 committee must receive a copy of the executed brownfield site  
944 rehabilitation agreement. When the person responsible for  
945 brownfield site rehabilitation submits a site assessment report  
946 or the technical document containing the proposed course of  
947 action following site assessment to the department or the local  
948 pollution control program for review, the person responsible for  
949 brownfield site rehabilitation must hold a meeting or attend a  
950 regularly scheduled meeting to inform the advisory committee of  
951 the findings and recommendations in the site assessment report  
952 or the technical document containing the proposed course of

953 | action following site assessment.

954 |       (5) The person responsible for brownfield site  
955 | rehabilitation must enter into a brownfield site rehabilitation  
956 | agreement with the department or an approved local pollution  
957 | control program if actual contamination exists at the brownfield  
958 | site. The brownfield site rehabilitation agreement must include:

959 |       (a) A brownfield site rehabilitation schedule, including  
960 | milestones for completion of site rehabilitation tasks and  
961 | submittal of technical reports and rehabilitation plans as  
962 | agreed upon by the parties to the agreement;

963 |       (b) A commitment to conduct site rehabilitation activities  
964 | under the observation of professional engineers or geologists  
965 | who are registered in accordance with the requirements of  
966 | chapter 471 or chapter 492, respectively. Submittals provided by  
967 | the person responsible for brownfield site rehabilitation must  
968 | be signed and sealed by a professional engineer registered under  
969 | chapter 471, or a professional geologist registered under  
970 | chapter 492, certifying that the submittal and associated work  
971 | comply with the law and rules of the department and those  
972 | governing the profession. In addition, upon completion of the  
973 | approved remedial action, the department shall require a  
974 | professional engineer registered under chapter 471 or a  
975 | professional geologist registered under chapter 492 to certify  
976 | that the corrective action was, to the best of his or her  
977 | knowledge, completed in substantial conformance with the plans  
978 | and specifications approved by the department;

979 |       (c) A commitment to conduct site rehabilitation in  
980 | accordance with department quality assurance rules;

981 (d) A commitment to conduct site rehabilitation consistent  
982 with state, federal, and local laws and consistent with the  
983 brownfield site contamination cleanup criteria in s. 376.81,  
984 including any applicable requirements for risk-based corrective  
985 action;

986 (e) Timeframes for the department's review of technical  
987 reports and plans submitted in accordance with the agreement.  
988 The department shall make every effort to adhere to established  
989 agency goals for reasonable timeframes for review of such  
990 documents;

991 (f) A commitment to secure site access for the department  
992 or approved local pollution control program to all brownfield  
993 sites within the eligible brownfield area for activities  
994 associated with site rehabilitation;

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

999 (h) A commitment to consider appropriate pollution  
1000 prevention measures and to implement those that the person  
1001 responsible for brownfield site rehabilitation determines are  
1002 reasonable and cost-effective, taking into account the ultimate  
1003 use or uses of the brownfield site. Such measures may include  
1004 improved inventory or production controls and procedures for  
1005 preventing loss, spills, and leaks of hazardous waste and  
1006 materials, and include goals for the reduction of releases of  
1007 toxic materials; and

1008 (i) Certification that an agreement exists between the

1009 person responsible for brownfield site rehabilitation and the  
1010 local government with jurisdiction over the brownfield area.  
1011 Such agreement shall contain terms for the redevelopment of the  
1012 brownfield area.

1013 (6) Any contractor performing site rehabilitation program  
1014 tasks must demonstrate to the department that the contractor:

1015 (a) Meets all certification and license requirements  
1016 imposed by law; and

1017 (b) Has obtained the necessary approvals for conducting  
1018 sample collection and analyses pursuant to department rules.

1019 (7) The contractor who is performing the majority of the  
1020 site rehabilitation program tasks pursuant to a brownfield site  
1021 rehabilitation agreement or supervising the performance of such  
1022 tasks by licensed subcontractors in accordance with the  
1023 provisions of s. 489.113(9) must certify to the department that  
1024 the contractor:

1025 (a) Complies with applicable OSHA regulations.

1026 (b) Maintains workers' compensation insurance for all  
1027 employees as required by the Florida Workers' Compensation Law.

1028 (c) Maintains comprehensive general liability coverage  
1029 with limits of not less than \$1 million per occurrence and \$2  
1030 million general aggregate for bodily injury and property damage  
1031 and comprehensive automobile liability coverage with limits of  
1032 not less than \$2 million combined single limit. The contractor  
1033 shall also maintain pollution liability coverage with limits of  
1034 not less than \$3 million aggregate for personal injury or death,  
1035 \$1 million per occurrence for personal injury or death, and \$1  
1036 million per occurrence for property damage. The contractor's

1037 certificate of insurance shall name the state as an additional  
1038 insured party.

1039 (d) Maintains professional liability insurance of at least  
1040 \$1 million per claim and \$1 million annual aggregate.

1041 (8) Any professional engineer or geologist providing  
1042 professional services relating to site rehabilitation program  
1043 tasks must carry professional liability insurance with a  
1044 coverage limit of at least \$1 million.

1045 (9) During the cleanup process, if the department or local  
1046 program fails to complete review of a technical document within  
1047 the timeframe specified in the brownfield site rehabilitation  
1048 agreement, the person responsible for brownfield site  
1049 rehabilitation may proceed to the next site rehabilitation task.  
1050 However, the person responsible for brownfield site  
1051 rehabilitation does so at its own risk and may be required by  
1052 the department or local program to complete additional work on a  
1053 previous task. Exceptions to this subsection include requests  
1054 for "no further action," "monitoring only proposals," and  
1055 feasibility studies, which must be approved prior to  
1056 implementation.

1057 (10) If the person responsible for brownfield site  
1058 rehabilitation fails to comply with the brownfield site  
1059 rehabilitation agreement, the department shall allow 90 days for  
1060 the person responsible for brownfield site rehabilitation to  
1061 return to compliance with the provision at issue or to negotiate  
1062 a modification to the brownfield site rehabilitation agreement  
1063 with the department for good cause shown. If an imminent hazard  
1064 exists, the 90-day grace period shall not apply. If the project

1065 is not returned to compliance with the brownfield site  
 1066 rehabilitation agreement and a modification cannot be  
 1067 negotiated, the immunity provisions of s. 376.82 are revoked.

1068 (11) The department is specifically authorized and  
 1069 encouraged to enter into delegation agreements with local  
 1070 pollution control programs approved under s. 403.182 to  
 1071 administer the brownfield program within their jurisdictions,  
 1072 thereby maximizing the integration of this process with the  
 1073 other local development processes needed to facilitate  
 1074 redevelopment of a brownfield area. When determining whether a  
 1075 delegation pursuant to this subsection of all or part of the  
 1076 brownfields program to a local pollution control program is  
 1077 appropriate, the department shall consider the following. The  
 1078 local pollution control program must:

1079 (a) Have and maintain the administrative organization,  
 1080 staff, and financial and other resources to effectively and  
 1081 efficiently implement and enforce the statutory requirements of  
 1082 the delegated brownfields program; and

1083 (b) Provide for the enforcement of the requirements of the  
 1084 delegated brownfields program, and for notice and a right to  
 1085 challenge governmental action, by appropriate administrative and  
 1086 judicial process, which shall be specified in the delegation.

1087  
 1088 The local pollution control program shall not be delegated  
 1089 authority to take action on or to make decisions regarding any  
 1090 brownfield site on land owned by the local government. Any  
 1091 delegation agreement entered into pursuant to this subsection  
 1092 shall contain such terms and conditions necessary to ensure the

1093 effective and efficient administration and enforcement of the  
 1094 statutory requirements of the brownfields program as established  
 1095 by the act and the relevant rules and other criteria of the  
 1096 department.

1097 (12) Local governments are encouraged to use the full  
 1098 range of economic and tax incentives available to facilitate and  
 1099 promote the rehabilitation of brownfield areas, to help  
 1100 eliminate the public health and environmental hazards, and to  
 1101 promote the creation of jobs and economic development in these  
 1102 previously run-down, blighted, and underutilized areas.

1103 Section 8. Subsection (1) of section 376.86, Florida  
 1104 Statutes, is amended to read:

1105 376.86 Brownfield Areas Loan Guarantee Program.--

1106 (1) The Brownfield Areas Loan Guarantee Council is created  
 1107 to review and approve or deny by a majority vote of its  
 1108 membership, the situations and circumstances for participation  
 1109 in partnerships by agreements with local governments, financial  
 1110 institutions, and others associated with the redevelopment of  
 1111 brownfield areas pursuant to the Brownfields Redevelopment Act  
 1112 for a limited state guaranty of up to 5 years of loan guarantees  
 1113 or loan loss reserves issued pursuant to law. The limited state  
 1114 loan guaranty applies only to 50 ~~40~~ percent of the primary  
 1115 lenders loans for redevelopment projects in brownfield areas. If  
 1116 the redevelopment project is for affordable housing, as defined  
 1117 in s. 420.0004(3), in a brownfield area, the limited state loan  
 1118 guaranty applies to 75 percent of the primary lender's loan. A  
 1119 limited state guaranty of private loans or a loan loss reserve  
 1120 is authorized for lenders licensed to operate in the state upon



1121 a determination by the council that such an arrangement would be  
 1122 in the public interest and the likelihood of the success of the  
 1123 loan is great.

1124 Section 9. Sections 376.87 and 376.875, Florida Statutes,  
 1125 are repealed.

1126 Section 10. Paragraph (f) of subsection (2) of section  
 1127 14.2015, Florida Statutes, is amended to read:

1128 14.2015 Office of Tourism, Trade, and Economic  
 1129 Development; creation; powers and duties.--

1130 (2) The purpose of the Office of Tourism, Trade, and  
 1131 Economic Development is to assist the Governor in working with  
 1132 the Legislature, state agencies, business leaders, and economic  
 1133 development professionals to formulate and implement coherent  
 1134 and consistent policies and strategies designed to provide  
 1135 economic opportunities for all Floridians. To accomplish such  
 1136 purposes, the Office of Tourism, Trade, and Economic Development  
 1137 shall:

1138 (f)1. Administer the Florida Enterprise Zone Act under ss.  
 1139 290.001-290.016, the community contribution tax credit program  
 1140 under ss. 220.183 and 624.5105, the tax refund program for  
 1141 qualified target industry businesses under s. 288.106, the tax-  
 1142 refund program for qualified defense contractors under s.  
 1143 288.1045, contracts for transportation projects under s.  
 1144 288.063, the sports franchise facility program under s.  
 1145 288.1162, the professional golf hall of fame facility program  
 1146 under s. 288.1168, the expedited permitting process under s.  
 1147 403.973, the Rural Community Development Revolving Loan Fund  
 1148 under s. 288.065, the Regional Rural Development Grants Program

1149 | under s. 288.018, the Certified Capital Company Act under s.  
 1150 | 288.99, the Florida State Rural Development Council, the Rural  
 1151 | Economic Development Initiative, and other programs that are  
 1152 | specifically assigned to the office by law, by the  
 1153 | appropriations process, or by the Governor. Notwithstanding any  
 1154 | other provisions of law, the office may expend interest earned  
 1155 | from the investment of program funds deposited in the Grants and  
 1156 | Donations Trust Fund ~~and the Brownfield Property Ownership~~  
 1157 | ~~Clearance Assistance Revolving Loan Trust Fund~~ to contract for  
 1158 | the administration of the programs, or portions of the programs,  
 1159 | enumerated in this paragraph or assigned to the office by law,  
 1160 | by the appropriations process, or by the Governor. Such  
 1161 | expenditures shall be subject to review under chapter 216.

1162 |         2. The office may enter into contracts in connection with  
 1163 | the fulfillment of its duties concerning the Florida First  
 1164 | Business Bond Pool under chapter 159, tax incentives under  
 1165 | chapters 212 and 220, tax incentives under the Certified Capital  
 1166 | Company Act in chapter 288, foreign offices under chapter 288,  
 1167 | the Enterprise Zone program under chapter 290, the Seaport  
 1168 | Employment Training program under chapter 311, the Florida  
 1169 | Professional Sports Team License Plates under chapter 320,  
 1170 | Spaceport Florida under chapter 331, Expedited Permitting under  
 1171 | chapter 403, and in carrying out other functions that are  
 1172 | specifically assigned to the office by law, by the  
 1173 | appropriations process, or by the Governor.

1174 |         Section 11. This act shall take effect July 1, 2006.