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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/15/2013	.	
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Appropriations Subcommittee on Transportation, Tourism, and Economic Development (Gardiner) recommended the following:

Senate Amendment (with title amendment)

Between lines 264 and 265
insert:

Section 3. Paragraph (o) of subsection (5) of section 212.08, Florida Statutes, is amended to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter.



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13 (5) EXEMPTIONS; ACCOUNT OF USE.—

14 (o) *Building materials in redevelopment projects.*—

15 1. As used in this paragraph, the term:

16 a. "Building materials" means tangible personal property
17 that becomes a component part of a housing project or a mixed-
18 use project.

19 b. "Housing project" means the conversion of an existing
20 manufacturing or industrial building to a housing unit which is
21 ~~units~~ in an urban high-crime area, an enterprise zone, an
22 empowerment zone, a Front Porch Community, a designated
23 brownfield site for which a rehabilitation agreement with the
24 Department of Environmental Protection or a local government
25 delegated by the Department of Environmental Protection has been
26 executed under s. 376.80 and any abutting real property parcel
27 within a brownfield area, or an urban infill area; and in which
28 the developer agrees to set aside at least 20 percent of the
29 housing units in the project for low-income and moderate-income
30 persons or the construction in a designated brownfield area of
31 affordable housing for persons described in s. 420.0004(9),
32 (11), (12), or (17) or in s. 159.603(7).

33 c. "Mixed-use project" means the conversion of an existing
34 manufacturing or industrial building to mixed-use units that
35 include artists' studios, art and entertainment services, or
36 other compatible uses. A mixed-use project must be located in an
37 urban high-crime area, an enterprise zone, an empowerment zone,
38 a Front Porch Community, a designated brownfield site for which
39 a rehabilitation agreement with the Department of Environmental
40 Protection or a local government delegated by the Department of
41 Environmental Protection has been executed under s. 376.80 and



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42 any abutting real property parcel within a brownfield area, or
43 an urban infill area; and the developer must agree to set aside
44 at least 20 percent of the square footage of the project for
45 low-income and moderate-income housing.

46 d. "Substantially completed" has the same meaning as
47 provided in s. 192.042(1).

48 2. Building materials used in the construction of a housing
49 project or mixed-use project are exempt from the tax imposed by
50 this chapter upon an affirmative showing to the satisfaction of
51 the department that the requirements of this paragraph have been
52 met. This exemption inures to the owner through a refund of
53 previously paid taxes. To receive this refund, the owner must
54 file an application under oath with the department which
55 includes:

56 a. The name and address of the owner.

57 b. The address and assessment roll parcel number of the
58 project for which a refund is sought.

59 c. A copy of the building permit issued for the project.

60 d. A certification by the local building code inspector
61 that the project is substantially completed.

62 e. A sworn statement, under penalty of perjury, from the
63 general contractor licensed in this state with whom the owner
64 contracted to construct the project, which statement lists the
65 building materials used in the construction of the project and
66 the actual cost thereof, and the amount of sales tax paid on
67 these materials. If a general contractor was not used, the owner
68 shall provide this information in a sworn statement, under
69 penalty of perjury. Copies of invoices evidencing payment of
70 sales tax must be attached to the sworn statement.



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71 3. An application for a refund under this paragraph must be
72 submitted to the department within 6 months after the date the
73 project is deemed to be substantially completed by the local
74 building code inspector. Within 30 working days after receipt of
75 the application, the department shall determine if it meets the
76 requirements of this paragraph. A refund approved pursuant to
77 this paragraph shall be made within 30 days after formal
78 approval of the application by the department.

79 4. The department shall establish by rule an application
80 form and criteria for establishing eligibility for exemption
81 under this paragraph.

82 5. The exemption shall apply to purchases of materials on
83 or after July 1, 2000.

84 Section 4. Paragraphs (c) and (d) of subsection (1),
85 subsections (2) and (3), and paragraphs (a), (b), and (f) of
86 subsection (4) of section 288.107, Florida Statutes, are amended
87 to read:

88 288.107 Brownfield redevelopment bonus refunds.-

89 (1) DEFINITIONS.-As used in this section:

90 (c) "Brownfield area eligible for bonus refunds" means a
91 brownfield site for which a rehabilitation agreement with the
92 Department of Environmental Protection or a local government
93 delegated by the Department of Environmental Protection has been
94 executed under s. 376.80 and any abutting real property parcel
95 within a brownfield contiguous area of one or more brownfield
96 sites, some of which may not be contaminated, and which has been
97 designated by a local government by resolution under s. 376.80.
98 ~~Such areas may include all or portions of community~~
99 ~~redevelopment areas, enterprise zones, empowerment zones, other~~



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100 ~~such designated economically deprived communities and areas, and~~
101 ~~Environmental Protection Agency-designated brownfield pilot~~
102 ~~projects.~~

103 (d) "Eligible business" means:

104 1. A qualified target industry business as defined in s.
105 288.106(2); or

106 2. A business that can demonstrate a fixed capital
107 investment of at least \$2 million in mixed-use business
108 activities, including multiunit housing, commercial, retail, and
109 industrial in brownfield areas eligible for bonus refunds, ~~or at~~
110 ~~least \$500,000 in brownfield areas that do not require site~~
111 ~~cleanup~~, and that provides benefits to its employees.

112 (2) BROWNFIELD REDEVELOPMENT BONUS REFUND.—Bonus refunds
113 shall be approved by the department as specified in the final
114 order and allowed from the account as follows:

115 (a) A bonus refund of \$2,500 shall be allowed to any
116 qualified target industry business as defined in s. 288.106 for
117 each new Florida job created in a brownfield area eligible for
118 bonus refunds which ~~that~~ is claimed on the qualified target
119 industry business's annual refund claim authorized in s.
120 288.106(6).

121 (b) A bonus refund of up to \$2,500 shall be allowed to any
122 other eligible business as defined in subparagraph (1)(d)2. for
123 each new Florida job created in a brownfield area eligible for
124 bonus refunds which ~~that~~ is claimed under an annual claim
125 procedure similar to the annual refund claim authorized in s.
126 288.106(6). The amount of the refund shall be equal to 20
127 percent of the average annual wage for the jobs created.

128 (3) CRITERIA.—The minimum criteria for participation in the



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129 brownfield redevelopment bonus refund are:

130 (a) The creation of at least 10 new full-time permanent
131 jobs. Such jobs shall not include construction or site
132 rehabilitation jobs associated with the implementation of a
133 brownfield site agreement as described in s. 376.80(5).

134 (b) The completion of a fixed capital investment of at
135 least \$2 million in mixed-use business activities, including
136 multiunit housing, commercial, retail, and industrial in
137 brownfield areas eligible for bonus refunds, ~~or at least~~
138 ~~\$500,000 in brownfield areas that do not require site cleanup,~~
139 by an eligible business applying for a refund under paragraph
140 (2) (b) which provides benefits to its employees.

141 ~~(c) That the designation as a brownfield will diversify and~~
142 ~~strengthen the economy of the area surrounding the site.~~

143 ~~(d) That the designation as a brownfield will promote~~
144 ~~capital investment in the area beyond that contemplated for the~~
145 ~~rehabilitation of the site.~~

146 ~~(e) A resolution adopted by the governing board of the~~
147 ~~county or municipality in which the project will be located that~~
148 ~~recommends that certain types of businesses be approved.~~

149 (4) PAYMENT OF BROWNFIELD REDEVELOPMENT BONUS REFUNDS.—

150 (a) To be eligible to receive a bonus refund for new
151 Florida jobs created in a brownfield area eligible for bonus
152 refunds, a business must have been certified as a qualified
153 target industry business under s. 288.106 or eligible business
154 as defined in paragraph (1) (d) and must have indicated on the
155 qualified target industry business tax refund application form
156 submitted in accordance with s. 288.106(4) or other similar
157 agreement for other eligible business as defined in paragraph



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158 (1) (d) that the project for which the application is submitted
159 is or will be located in a brownfield area eligible for bonus
160 refunds and that the business is applying for certification as a
161 qualified brownfield business under this section, and must have
162 signed a qualified target industry business tax refund agreement
163 with the department that indicates that the business has been
164 certified as a qualified target industry business located in a
165 brownfield area eligible for bonus refunds and specifies the
166 schedule of brownfield redevelopment bonus refunds that the
167 business may be eligible to receive in each fiscal year.

168 (b) To be considered to receive an eligible brownfield
169 redevelopment bonus refund payment, the business meeting the
170 requirements of paragraph (a) must submit a claim once each
171 fiscal year on a claim form approved by the department which
172 indicates the location of the brownfield site for which a
173 rehabilitation agreement with the Department of Environmental
174 Protection or a local government delegated by the Department of
175 Environmental Protection has been executed under s. 376.80, the
176 address of the business facility's brownfield location, the name
177 of the brownfield in which it is located, the number of jobs
178 created, and the average wage of the jobs created by the
179 business within the brownfield as defined in s. 288.106 or other
180 eligible business as defined in paragraph (1) (d) and the
181 administrative rules and policies for that section.

182 (f) Applications shall be reviewed and certified pursuant
183 to s. 288.061. The department shall review all applications
184 submitted under s. 288.106 or other similar application forms
185 for other eligible businesses as defined in paragraph (1) (d)
186 which indicate that the proposed project will be located in a



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187 brownfield area eligible for bonus refunds and determine, with
188 the assistance of the Department of Environmental Protection,
189 that the project location is within a brownfield area eligible
190 for bonus refunds as provided in this act.

191 Section 5. The amendments to sections 212.08 and 288.107,
192 Florida Statutes, made by this act do not apply to building
193 materials purchased before the effective date of this act or to
194 contracts for brownfield redevelopment bonus refunds executed by
195 the Department of Economic Opportunity or Enterprise Florida,
196 Inc., before the effective date of this act.

197
198 ===== T I T L E A M E N D M E N T =====

199 And the title is amended as follows:

200 Delete line 26

201 and insert:

202 included; amending s. 212.08, F.S.; revising
203 definitions; amending 288.107, F.S.; revising
204 definitions and modifying subsequent language to
205 conform to changes made by the act; revising the
206 minimum criteria for participation in the brownfield
207 redevelopment bonus refund; clarifying the application
208 of certain amendments; amending s. 220.194, F.S.;
209 requiring the