

*The **Brownfield Redevelopment Bonus Refund** is available to encourage redevelopment and job creation on sites with a Brownfield Site Rehabilitation Agreement (BSRA) within designated brownfield areas. A pre-approved applicant may receive a tax refund equal to 20 percent of the average annual wage of the new jobs created in a designated brownfield area up to a maximum of \$2,500 per new job created. Refunds are based upon taxes paid by the business, including corporate income, sales, ad valorem, intangible personal property, insurance premium, and certain other taxes. No more than 25 percent of the total refund approved may be paid in any single fiscal year.*

*The Brownfield Redevelopment Bonus may be awarded in addition to the Qualified Target Industry (QTI) Tax Refund provided under s. 288.106, Florida Statutes. (Please refer to the QTI Tax Refund information sheet for additional information.)*

## **Key Definitions:**

“Brownfield sites” means real property that is generally abandoned, idled, or underused where the expansion, redevelopment, or reuse of which may be complicated by actual or perceived environmental contamination.

“Brownfield area” means a contiguous area of one or more brownfield sites, some of which may not be contaminated, and which has been designated by a local government by resolution. Such areas may include all or portions of community redevelopment areas, enterprise zones, empowerment zones, other such designated economically deprived communities and areas, and Environmental-Protection-Agency-designated brownfield pilot projects.

“Brownfield site rehabilitation agreement” means an agreement entered into between the property owner and DEP or local government delegated by DEP which establishes time frames, schedules, and milestones for completion of commitments and provisions of the agreement.

## **Eligibility**

To qualify, an applicant must locate on a site with a BSRA within a brownfield area and:

- Be certified as QTI business as defined in Section 288.106, F.S., **or**
- Be a business that can demonstrate a fixed capital investment of at least \$2 million in mixed-use business activities, including multiunit housing, commercial, retail, and industrial and which provides benefits to its employees;
- Create at least 10 new permanent Florida full-time jobs with benefits, excluding construction and site remediation jobs;
- Show that the project will diversify and strengthen the surrounding economy of the site;
- Show that the project will promote capital investment in the area beyond that contemplated for the rehabilitation of the site;
- Provide a resolution from the city or county commission recommending the applicant for the incentive and, at the option of the city or county, committing the community to provide a local match equaling 20 percent of the tax refund. If a community elects to be exempt from the local match requirement, the applicant is only eligible for 80 percent of the refund for which they would otherwise qualify. The local match exemption must be requested in a resolution of the local governing authority; **and**

- The site must have an executed Brownfield Site Rehabilitation Agreement (BSRA) with the Department of Environmental or adjacent to a site with a BSRA.

## Application Process

- In order to participate, a company must apply to Enterprise Florida, Inc. (EFI). EFI staff will shepherd businesses and communities through the entire application process, ensuring that the company and community understand what is required for a complete, effective application.
- EFI submits application and recommends project to the Director of the Department of Economic Opportunity (DEO) who makes the final decision on the project.

## Approval Process

- DEO's approval or disapproval of the application is in the form of a certification letter.
- If the application is approved, the certification letter will indicate the amount and schedule of tax refunds approved, as well as the number of jobs and average wage rate for the project jobs as stated in the application.
- Once the Brownfield Redevelopment Bonus application is approved, the business will begin working directly with DEO to finalize the tax refund agreement. Within 120 days of issuance of the certification letter, the eligible business and the Director of DEO must sign a written tax refund agreement.

## Award

- The business submits a claim to DEO each year for the scheduled tax refund.
- If all the terms of the tax refund agreement are met, DEO pays the refund.

*Statutory Reference: [Section 288.107, Florida Statutes](#)*