

The **Brownfield Redevelopment Bonus Refund** is available to encourage redevelopment and job creation 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

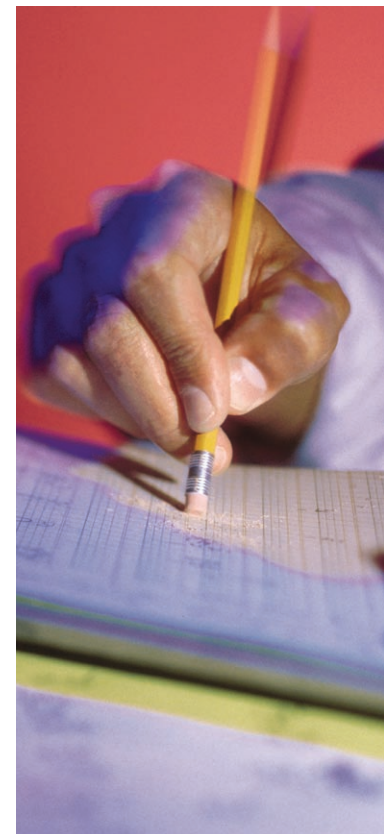
“Brownfield sites” means real property, the expansion, redevelopment, or reuse of which may be complicated by actual or perceived environmental contamination.

“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.

## Eligibility

To qualify, an applicant must locate 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 in brownfield areas, or at least \$500,000 in brownfield areas that do not require site clean up, and which provides benefits to its employees;
- Create at least 10 new permanent Florida full-time jobs with benefits (including health insurance at a minimum), excluding construction and site remediation jobs;
- Show that the project will diversify and strengthen the economy of the area surrounding 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
- Either execute a Brownfield Site Rehabilitation Agreement (BSRA) with the Department of Environmental Protection or demonstrate as many of the following elements as possible:
  - Significant remediation or redevelopment of a site outside the formal BSRA framework and certification (via separate letter) that knowledge of the state brownfield program and benefits played a significant role in the decision to proceed with that remediation or redevelopment.
  - Documented discussion of the availability of the Brownfield Redevelopment Bonus incentive among project contacts and state and local economic development officials prior to proceeding with the project.
  - Submission of a Brownfield Redevelopment Bonus application prior to making a relocation or expansion decision.
  - Adoption of the Brownfield Redevelopment Bonus local support resolution before the commencement of operations of the project business.



## 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 reports its evaluation of the application and recommendation to the Director of the Office of Tourism, Trade, and Economic Development (OTTED) who makes the final decision on the project.

## Approval Process

- OTTED'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 OTTED to finalize the tax refund agreement. Within 120 days of issuance of the certification letter, the eligible business and the Director of OTTED must sign a written tax refund agreement.

## Refund Process

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

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



For additional information, please contact:  
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