

1 CHAPTER 62-788 VOLUNTARY CLEANUP TAX CREDIT RULE

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12 (1) This chapter applies to any tax credit applicant, as defined in subsection 62-788.200, F.A.C. taxpayer
13 seeking a tax credit toward ~~either corporate income tax or intangible personal property tax~~ pursuant to Sections
14 ~~499.1055 or 220.1845, F.S., and Section 376.30781, F.S.~~ A tax credit applicant shall claim tax credits for the costs
15 of voluntary cleanup activity using the percentages and the amounts in Table 1 by completing Florida Department of
16 Environmental Protection (Department) Form 62-788.900(1), F.A.C., Voluntary Cleanup Tax Credit Application,
17 effective date _____, hereby adopted and incorporated by reference. Copies of this form are available from the
18 Department's Voluntary Cleanup Tax Credit Program, Mail Station 4505, 2600 Blair Stone Road, Tallahassee,
19 Florida 32399-2400. Voluntary cleanup tax credit applications may be submitted for one or both of the following: -
20 ~~in the amount of 35 percent of the costs of voluntary~~

21 (a) Voluntary cleanup activity that is integral to site rehabilitation at the following sites:

22 1. ~~(a)~~ A drycleaning-solvent-contaminated site eligible for state-funded site rehabilitation pursuant to under
23 Section 376.3078(3), F.S.;

24 2. ~~(b)~~ A drycleaning-solvent-contaminated site at which site rehabilitation cleanup is undertaken by the real
25 property owner pursuant to Section 376.3078 ~~(11) (10)~~, F.S., if the real property owner is not also, and has never
26 been, the owner or operator of the drycleaning facility where the contamination exists; or

27 3. (e) A brownfield site in a designated brownfield area pursuant to ~~under~~ Section 376.80, F.S. ;

28 (b) Solid waste removal from within the property boundary of a brownfield site, as identified and described in
29 the Brownfield Site Rehabilitation Agreement (BSRA), provided that the brownfield site was never operated as a
30 permitted solid waste disposal area or was never operated for monetary compensation.

31 (2) Pursuant to Section 376.30781, F.S., tax credits for voluntary cleanup that is integral to site rehabilitation are
32 limited to the percentage and the amount for the “Site Rehabilitation” Tax Credit Type in Table 1, per contaminated
33 site per year. These tax credits are available only for site rehabilitation conducted during the calendar year for which
34 the tax credit application is submitted. Costs from a previous calendar year shall not be included in a subsequent
35 calendar year’s annual site rehabilitation application. However, tax credit applicants that complete site rehabilitation
36 at a contaminated site and receive a “No Further Action” order [i.e. Site Rehabilitation Completion Order (SRCO)];
37 or that limit the use of the property to housing that meets the definition of affordable provided in Section 420.0004,
38 F.S.; or that construct or operate a new health care facility as defined in Sections 408.032 or 408.07, F.S., or a health
39 care provider as defined in Sections 408.07 or 408.7056, F.S., are eligible to receive an additional tax credit. Tax
40 credit applicants may receive one or more of these bonus credits, as applicable, but at no time shall the total tax
41 credit award for site rehabilitation exceed 100 percent of the site rehabilitation costs incurred and paid by the
42 applicant. The SRCO, affordable housing, and health care bonus tax credits shall be claimed after all the applicable
43 criteria are met for the type of tax credit claimed. The calculation for the SRCO, affordable housing, and health care
44 bonus tax credits shall be based upon the total site rehabilitation costs that were determined eligible by the
45 Department, in accordance with the following, as applicable:

46 (a) In the year an applicant completes cleanup of a contaminated site and receives an SRCO at an eligible site
47 pursuant to paragraph 62-788.100(1)(a), F.A.C., the tax credit applicant may additionally claim the percentage and
48 the amount for the “SRCO Bonus” Tax Credit Type in Table 1.

49 (b) In the year a brownfield site as identified in a BSRA, eligible pursuant to subparagraph 62-788.100(1)(a)3.,
50 F.A.C., meets all the affordable housing criteria pursuant to Rule 62-788.310, F.A.C., the tax credit applicant may
51 additionally claim the percentage and the amount for the “Affordable Housing Bonus” Tax Credit Type in Table 1.
52 Affordable housing bonus tax credits may be claimed only once per brownfield site and may not be claimed for site
53 rehabilitation activities that occurred prior to July 1, 2006.

54 (c) In the year a brownfield site as identified in a BSRA, eligible pursuant to subparagraph 62-788.100(1)(a)3.,
55 F.A.C., meets all the health care facility or health care provider criteria pursuant to Rule 62-788.320, F.A.C., the tax
56 credit applicant may additionally claim the percentage and the amount for the “Health Care Bonus” Tax Credit Type
57 in Table 1. Health care bonus tax credits may only be claimed once per brownfield site and may not be claimed for
58 site rehabilitation activities that occurred prior to January 1, 2008.

59 (3) Pursuant to Section 376.30781, F.S., tax credits for solid waste removal are limited to the percentage and the
60 amount for the “Solid Waste Removal” Tax Credit Type in Table 1, per brownfield site as identified and described
61 in the BSRA. Applications for solid waste removal are not subject to the annual calendar-year limitation and shall
62 instead be submitted in a one-time application. The calculation for the solid waste removal tax credit shall be based
63 upon the costs determined eligible by the Department in the one-time application. Only costs incurred and paid
64 during the calendar year(s) the executed BSRA is in place will be considered, per the requirements of Rule 62-
65 788.330, F.A.C. Solid waste removal tax credits may only be claimed once per brownfield site and may not be
66 claimed for solid waste removal that occurred prior to July 1, 2006.

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Table 1: Tax Credit Percentages and Amounts for Eligible Sites Pursuant to Subsection 62-788.100(1), F.A.C.

	<u>Tax Credit Type¹</u>				
	<u>Site Rehabilitation²</u>	<u>Site Rehabilitation Completion Order (SRCO) Bonus³</u>	<u>Affordable Housing Bonus⁴</u>	<u>Health Care Bonus⁵</u>	<u>Solid Waste Removal⁶</u>
<u>Application Frequency</u>	<u>Annually</u>	<u>Once</u>	<u>Once</u>	<u>Once</u>	<u>Once</u>
<u>Percentage and Maximum Credit for Costs Incurred and Paid from 07/01/1998 to 06/30/2006</u>	<u>35% \$250,000</u>	<u>10%; \$50,000</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
<u>Percentage and Maximum Credit for Costs Incurred and Paid after 06/30/2006</u>	<u>50%; \$500,000</u>	<u>25%; \$500,000</u>	<u>25%; \$500,000</u>	<u>N/A</u>	<u>50%; \$500,000</u>
<u>Percentage and Maximum Credit for Costs Incurred and Paid after 12/31/2007</u>	<u>50%; \$500,000</u>	<u>25%; \$500,000</u>	<u>25%; \$500,000</u>	<u>25%; \$500,000</u>	<u>50%; \$500,000</u>

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¹More than one Tax Credit Type listed in Table 1 may be claimed in a single VCTC application, if applicable. The \$250 application review fee required by Rules 62-788.300, .310, .320, and .330, F.A.C., is per VCTC application, even if the application includes multiple applicants or claims multiple types of tax credits.

²The maximum site rehabilitation tax credit issued per contaminated site shall not exceed \$500,000 annually.

³The maximum SRCO bonus tax credit issued per contaminated site shall not exceed \$500,000.

⁴The maximum Affordable Housing bonus tax credit issued per brownfield site, as identified and described in the BSRA, shall not exceed \$500,000.

⁵The maximum Health Care bonus tax credit issued per brownfield site, as identified and described in the BSRA, shall not exceed \$500,000.

⁶The maximum Solid Waste Removal tax credit issued per brownfield site, as identified and described in the BSRA, shall not exceed \$500,000.

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(4) Subject to the limitations in Table 1, tax credits allowed pursuant to Sections 220.1845 and 376.30781, F.S., are available for eligible costs for site rehabilitation or solid waste removal conducted during the calendar year in which the Voluntary Cleanup Agreement (VCA) or BSRA, as applicable, is executed, even if the site rehabilitation

111 or solid waste removal is conducted prior to the execution of that agreement or to the designation of the brownfield
112 area. A single brownfield site may receive both site rehabilitation and solid waste removal tax credits in accordance
113 with the limitations and requirements of this chapter, provided the costs for any given activity are not claimed for
114 both site rehabilitation and solid waste removal such that the same costs are claimed twice.

115 ~~(5) (2) This chapter does not apply to the tax return filing process regulated by the Florida Department of~~
116 ~~Revenue (DOR). A tax credit applicant seeking a tax credit pursuant to Section 376.30781, F.S., shall apply to~~
117 ~~the Department of Environmental Protection (DEP) using the application process and form adopted pursuant to this~~
118 ~~chapter. If deemed eligible for a tax credit, the Department DEP will issue a tax credit certificate to the tax credit~~
119 ~~applicant.~~

120 ~~(6) (3) The tax credit applicant may use these tax credits by attaching the original certificate to its annual tax~~
121 ~~return filed with the Department of Revenue DOR pursuant to rules promulgated by that department, or the tax~~
122 ~~credit applicant may transfer the credits pursuant to Sections 199.1055(1)(g) or Section 220.1845 (2) (g) (h) , F.S.,~~
123 ~~and subsection Rule 62-788.400 (9) (6) , F.A.C.~~

124 ~~(7) (4) The Department DEP will not disburse any funds in connection with this voluntary cleanup tax credit~~
125 ~~program. Credits will not result in the payment of refunds by the Department of Revenue DOR if total credits~~
126 ~~exceed the amount of tax owed owned. If the credit is not fully used in any one year because of insufficient tax~~
127 ~~liability on the part of the tax credit applicant, the unused amount may be carried forward for up to five years. Five~~
128 ~~years after the date a credit is issued by the Department, that credit expires and may not be used. However, if during~~
129 ~~the five-year period, the tax credit applicant has not used any of the credit and transfers it pursuant to subsection 62-~~
130 ~~788.400(9), F.A.C., then each transferee has five years after the date of transfer to use its credit.~~

131 ~~(5) Pursuant to Section 376.30781, F.S., tax credits are limited to \$250,000 per site per year; however, a tax~~
132 ~~credit applicant may claim an additional 10 percent of the total cleanup costs, not to exceed \$50,000, in the final year~~
133 ~~of cleanup as evidenced by the DEP issuing a "No Further Action" order or a Site Rehabilitation Completion Order~~
134 ~~for that site.~~

135 ~~(8) (6) The Department DEP shall be responsible for allocating the tax credits not to exceed the amount~~
136 ~~authorized a total of \$2 million annually pursuant to Section 376.30781, F.S. If an eligible tax credit applicant does~~
137 ~~not receive a tax credit allocation due to an exhaustion of the \$2 million annual tax credit authorization for that year,~~

138 its application will remain in ~~the~~ first-come, first-served order in the next year's annual tax credit allocation, if any,
139 based on the date and time of filing the complete original application.

140 ~~(7) Tax credits pursuant to Section 376.30781, F.S., are available only for site rehabilitation conducted during~~
141 ~~the tax year in which the tax credit application is submitted.~~

142 ~~(9) (8)~~ An owner, operator, or real property owner that receives state-funded site rehabilitation pursuant to ~~under~~
143 Section 376.3078(3), F.S., for rehabilitation of a drycleaning-solvent-contaminated site is ineligible to receive a tax
144 credit pursuant to Section 376.30781, F.S., for costs incurred and paid by the owner, operator, or real property owner
145 ~~taxpayer~~ in conjunction with the rehabilitation of that site during the same time period that state-administered site
146 rehabilitation was tasked and implemented.

147 ~~(9) An applicant may only claim a tax credit for site rehabilitation costs incurred and paid on or after July 1,~~
148 ~~1998, the effective date of Chapter 98-189, Laws of Florida. The provisions of said law cannot be applied~~
149 ~~retroactively to site rehabilitation conducted prior to July 1, 1998.~~

150 Rulemaking Specific Authority 376.30781 FS. Law Implemented 376.30781 FS. History--New 3-31-99, Amended
151 _____.

152 62-788.150 Referenced Guidelines. Specific references to the guidelines listed below are made within this
153 chapter. The guidelines are not standards as defined in Section 403.803, F.S. Use of these guidelines is not
154 mandatory; the guidelines are included for informational purposes only.

155 (1) A Guideline for Agreed-Upon Procedures for Attestation Service for the Voluntary Cleanup Tax Credit
156 (VCTC) Program, dated October 2010.

157 (2) Guidance for Disturbance and Use of Old Closed Landfills or Waste Disposal Areas in Florida, dated May 3,
158 2001.

159 Rulemaking Authority 376.30781 FS. 403.707 FS. Law Implemented 376.30781 FS. 403.707 FS. History--New
160 _____.

161 62-788.200 Definitions. All words and phrases defined in Sections 376.301 and 376.79, F.S., shall have the
162 same meaning when used in this chapter unless otherwise set forth in this section or unless the context clearly
163 indicates otherwise. The following words and phrases, when used in this chapter shall, unless the context clearly
164 indicates otherwise, have the following meanings:

Chapter 62-788, F.A.C.
Voluntary Cleanup Tax Credit Rule
11/5/2010 Workshop Draft

165 (1) "Brownfield area" means a contiguous area of one or more brownfield sites, some of which may not be
166 contaminated, and which has been designated by a local government by resolution. Such areas may include all or
167 portions of community redevelopment areas, enterprise zones, empowerment zones, other such designated
168 economically deprived communities and areas, and United States Environmental Protection Agency-designated
169 brownfield pilot projects.

170 ~~(1) "Applicant" means any person or entity that has incurred and paid costs for voluntary cleanup activity that is~~
171 ~~integral to site rehabilitation at a site that is eligible for a tax credit and that submits a Voluntary Cleanup Tax Credit~~
172 ~~Application, DEP Form 62-788.900(1), F.A.C. The term "applicant" is used interchangeably with "taxpayer" except~~
173 ~~when the applicant is a municipal or county government.~~

174 (2) "Brownfield sites" means real property, the a site that is generally abandoned, idled, or under-used industrial
175 and commercial property where expansion or , redevelopment , or reuse of which may be is complicated by actual or
176 perceived environmental contamination.

177 ~~(3) "Brownfield area" means a contiguous area of one or more brownfield sites, some of which may not be~~
178 ~~contaminated, and which has been designated by a local government by resolution. Such areas may include all or~~
179 ~~portions of community redevelopment areas, enterprise zones, empowerment zones, other such designated~~
180 ~~economically deprived communities and areas, and United States Environmental Protection Agency designated~~
181 ~~brownfield pilot projects.~~

182 (3) (4) "Brownfield Site Rehabilitation Agreement" (BSRA) means an agreement entered into between the
183 person responsible for brownfield site rehabilitation and the Department ~~DEP~~ or a delegated local program. The
184 BSRA shall at a minimum establish the timeframes, schedules, and milestones for completion of site rehabilitation
185 tasks and submission of technical reports, and other commitments or provisions pursuant to Section 376.80(5), F.S.,
186 and Chapter 62-785, F.A.C., the Brownfields Cleanup Criteria Rule.

187 (4) "Complete" means Form 62-788.900(1), F.A.C., contains all required information and appropriate signatures
188 and the application package includes documentation addressing each of the categories of submittals listed in
189 subsections 62-788.300(3), F.A.C., 62-788.310(3), F.A.C., 62-788.320(3), F.A.C., and 62-788.330(3), F.A.C., as
190 applicable.

191 (5) through (6) No change.

192 (7) "~~Department DEP~~" means the Florida Department of Environmental Protection.

193 (8) through (9) No change.

194 (10) "Integral to site rehabilitation" means work that is necessary to implement the requirements of Chapter 62-
195 782, F.A.C., or Chapter 62-785, F.A.C.

196 (11) "Monetary compensation" means the fees that were charged or the assessments that were levied for the
197 disposal of solid waste at a solid waste disposal area.

198 (12) ~~(10)~~ "Real Property Owner" means the individual or entity that is vested with ownership, dominion, or legal
199 or rightful title to the real property, or which has a ground lease interest in the real property, ~~or which has a ground~~
200 ~~lease interest in the real property,~~ on which the contaminated site exists.

201 (13) "Recovered materials" means metal, paper, glass, plastic, textile, or rubber materials that have known
202 recycling potential, can be feasibly recycled, and have been diverted and source separated or have been removed
203 from the solid waste stream for sale, use, or reuse as raw materials, whether or not the materials require subsequent
204 processing or separation from each other, but the term does not include materials destined for any use that constitutes
205 disposal. Recovered materials as described in this subsection are not solid waste.

206 (14) ~~(11)~~ No change.

207 (15) ~~(12)~~ "Site rehabilitation" means the assessment of site contamination and the remediation activities that
208 reduce the levels of contaminants at a site through accepted treatment methods to meet the cleanup target levels
209 established for that site. For purposes of sites subject to the Resource Conservation and Recovery Act, as amended,
210 the term includes removal, decontamination, and corrective action of releases of hazardous substances.

211 (13) "~~Taxpayer~~" means ~~the person or entity that has tax liability for corporate income tax or intangible personal~~
212 ~~property tax and seeks to obtain a voluntary cleanup tax credit pursuant to this chapter as an "applicant" after~~
213 ~~incurring costs for voluntary cleanup activity that is integral to site rehabilitation at a site that is eligible for a tax~~
214 ~~credit.~~

215 (16) "Solid waste" means sludge unregulated under the federal Clean Water Act or Clean Air Act, sludge from
216 a waste treatment works, water supply treatment plant, or air pollution control facility, or garbage, rubbish, refuse,
217 special waste, or other discarded material, including solid, liquid, semisolid, or contained gaseous material resulting

218 from domestic, industrial, commercial, mining, agricultural, or governmental operations. Recovered materials as
219 defined in subsection 62-788.200, F.A.C., are not solid waste.

220 (17) "Solid waste disposal area" means a landfill, dump, or other area where solid waste has been disposed.

221 (18) "Solid waste removal" means removal of solid waste from the land surface or excavation of solid waste
222 from below the land surface and removal of the solid waste from the brownfield site. The term also includes:

223 (a) Transportation of solid waste to a licensed or exempt solid waste management facility or to a temporary
224 storage area.

225 (b) Sorting or screening of solid waste prior to removal from the site.

226 (c) Deposition of solid waste at a permitted or exempt solid waste management facility, whether the solid waste
227 removed is disposed of or recycled.

228 (19) "SRCO" means a Site Rehabilitation Completion Order that approves a No Further Action Proposal
229 pursuant to Chapter 62-782 or 62-785, F.A.C. For purposes of this Chapter, the terms "SRCO" and "No Further
230 Action" order have the same meaning.

231 (20) "Tax Credit Applicant" means any person or entity that submits a Voluntary Cleanup Tax Credit
232 Application, Department Form 62-788.900(1), F.A.C.; has entered into a VCA or a BSRA, as applicable; and has
233 incurred and paid costs for:

234 (a) Voluntary cleanup activity that is integral to site rehabilitation at a site that is eligible for a tax credit
235 pursuant to paragraph 62-788.100(1)(a), F.A.C., or subsection 62-788.100(2); or

236 (b) Solid waste removal from the brownfield site that is identified in the BSRA, that is eligible for a tax credit
237 pursuant to paragraph 62-788.100(1)(b), F.A.C.

238 (21) "VCTC" means Voluntary Cleanup Tax Credit.

239 (22) ~~(14)~~ "Voluntary Cleanup Agreement" (VCA) means an agreement entered into between the person
240 responsible for drycleaning solvent site rehabilitation and the ~~Department DEP~~. The VCA shall at a minimum
241 establish the timeframes, schedules, and milestones for completion of site rehabilitation tasks and submission of
242 technical reports, and other commitments or provisions pursuant to Chapter 62-782, F.A.C., the Drycleaning Solvent
243 Cleanup Criteria Rule.

244 (23) ~~(15)~~ No change.

245 Rulemaking Specific Authority 376.30781 FS. Law Implemented 376.30781 FS, 403.703 FS. History–New 3-31-99,
246 Amended _____.

247 62-788.300 Site Rehabilitation Voluntary Cleanup Tax Credit Application Process.

248 (1) A tax credit applicant taxpayer, or multiple tax credit applicants taxpayers working jointly to conduct site
249 rehabilitation at clean-up a single contaminated site, may file one tax credit application per contaminated site per
250 year, claiming the percentage and the amount for the “Site Rehabilitation” Tax Credit Type in Table 1, for up to 35-
251 percent of the cost of voluntary cleanup activity that is integral to site rehabilitation, not to exceed \$250,000. If
252 multiple tax credit applicants taxpayers are submitting an application, then they must indicate on the application form
253 each tax credit applicant’s taxpayer’s percentage contribution toward payment of site rehabilitation cleanup costs.

254 (2) Tax credit applicants that complete site rehabilitation at a contaminated site and receive an SRCO are
255 eligible to receive an additional tax credit, which shall be calculated using the percentage and the amount for the
256 “SRCO Bonus” Tax Credit Type in Table 1, based upon the total site rehabilitation costs that the Department has
257 determined eligible for the VCTC. To receive the SRCO bonus tax credit, the tax credit applicant shall submit a
258 copy of the SRCO with its application form, but should not include previously submitted annual site rehabilitation
259 cost documentation. The tax credit applicant shall claim the SRCO bonus tax credit when the SRCO is issued.
260 However, in accordance with Section 376.30781, F.S., site rehabilitation tax credit applications shall only be
261 submitted once per site per year. Therefore, in order for the tax credit applicant to claim the SRCO bonus tax credit
262 in the same year as the final year’s annual site rehabilitation costs, the tax credit applicant must submit its claim for
263 both the final year’s site rehabilitation costs and the SRCO bonus tax credit in the same application. If multiple tax
264 credit applicants are submitting an application, then they must indicate on the application form each tax credit
265 applicant’s percentage contribution toward payment of total site rehabilitation costs. The complete application must
266 be received by the Department of Environmental Protection’s Division of Waste Management in Tallahassee by 5.00
267 p.m. (Eastern Standard Time) on December 31. If December 31 falls on a weekend or federal holiday (i.e., no mail-
268 service), then the deadline moves forward to the next business day.

269 (3) Complete applications for the annual site rehabilitation tax credit must be received by the Department’s
270 Division of Waste Management in Tallahassee by 5:00 p.m. (Eastern Standard Time) on January 31 of the year
271 following the calendar year for which a tax credit applicant is claiming site rehabilitation costs. If January 31 falls

272 on a weekend (i.e., no mail service), then the deadline moves forward to the next business day. All site rehabilitation
273 costs claimed must have been for work conducted between January 1 and December 31 of the year for which the
274 application is being submitted. All payment requests must have been received and all costs must have been paid
275 prior to submittal of the tax credit application, but no later than January 31 of the year after the calendar year for
276 which site rehabilitation costs are being claimed. A tax credit applicant shall submit an application using Form
277 62-788.900(1), F.A.C., and must include the following:

278 (a) A completed and signed affidavit [Section II.A. of Department Form 62-788.900(1), F.A.C.] (~~included as~~
279 ~~part of the application form~~) from each tax credit applicant (multiple tax credit applicants taxpayers submitting a
280 joint application must each sign a separate affidavit) certifying that all information contained in the application,
281 including all records of costs incurred and paid and claimed in the tax credit application, are true and correct;

282 (b) If the application is submitted by the real property owner pursuant to subparagraph ~~Rule~~ 62-788.100(1) (a)2.
283 (~~b~~), F.A.C., then the Real Property Owner Affidavit section of the application form [Section I.B. of Department
284 Form 62-788.900(1), F.A.C.] must also be completed and signed by the real property owner stating that it is not, and
285 has never been, the owner or operator of the drycleaning facility where the contamination exists;

286 (c) Proof that the tax credit applicant has entered into a Voluntary Cleanup Agreement (VCA) with the DEP for
287 ~~a drycleaning solvent contaminated site or a Brownfield Site Rehabilitation Agreement (BSRA)~~, as applicable. A
288 copy of the cover page and the signature page of the VCA or BSRA, as applicable, will suffice as proof;

289 (d) Proof of payment of all applicable deductibles pursuant to Section 376.3078(3) (e) (~~d~~), F.S., for eligible
290 drycleaning solvent cleanup program sites. If deductibles were paid prior to submitting a tax credit application, then
291 the tax credit applicant shall include a copy of the canceled check or a receipt for a cashier's check or money order as
292 proof of payment. If deductibles have not been paid, the tax credit applicant shall fill out the deductible information
293 in Section I.A. Section I of the application form and enclose a cashier's check or money order for the appropriate
294 amount;

295 (e) A nonrefundable review fee of \$250 per VCTC application, even if the application includes multiple
296 applicants or claims multiple tax credit types. The nonrefundable review fee must be in the form of a cashier's check
297 or money order made payable to the Water Quality Assurance Trust Fund;

298 (f) Copies of documents that clearly describe the goods or services and associated costs that are being claimed in
299 the application. Documents that include costs for goods or services that are not being claimed in the application
300 shall be clearly annotated or shall otherwise clearly identify such goods or services and unclaimed costs. Copies of
301 documents for goods or services that are being claimed shall be sufficient to demonstrate a link between the
302 contractual records, the payment requests associated with the contractual records, and the payment records for the
303 claimed portions of the payment requests, as required by each of the following three subparagraphs:

304 1. Contractual records that are sufficient to describe the scope of work performed that was integral to site
305 rehabilitation during the time period covered by the application. These contractual records shall correlate the costs
306 claimed with both the payment requests and the payment records provided in accordance with subparagraphs 62-
307 788.300(3)(f)2. and 3., F.A.C. If the applicant did not procure the services listed on the contractual records included
308 in the application, then the applicant must explain its relationship to the entity that procured those services.
309 Examples of such contractual records include contracts, documentation of contract negotiations, proposals, work
310 orders, task orders, and change orders; and

311 2. Payment requests that describe the goods or services provided that were integral to site rehabilitation during
312 the time period covered by the application. These payment requests shall correlate the costs claimed with both the
313 contractual records and payment records provided in accordance with subparagraphs 62-788.300(3)(f)1. and 3.,
314 F.A.C. The payment requests should include the name of the payee, a description of the goods or services provided,
315 the period of service during which the goods or services were provided, the date upon which the payment request
316 was issued, and the total amount being requested. Examples of such payment requests are invoices, sales tickets and
317 account statements. Payment requests that include costs for goods or services that are not being claimed in the
318 VCTC application must clearly identify which costs are being claimed; and

319 3. Payment records involving actual costs incurred that were integral to site rehabilitation during the time period
320 covered by the application, and paid prior to submittal of the tax credit application. These payment records shall
321 correlate the costs claimed with both the contractual records and the payment requests provided in accordance with
322 subparagraphs 62-788.300(3)(f)1. and 2., F.A.C. The payment records shall also demonstrate that the tax credit
323 applicant, which must be the signatory to the VCA or BSRA, paid the costs of site rehabilitation. Examples of such
324 payment records are cancelled checks, bank statements, or affidavits from the payee attesting to the payment

325 received from the applicant ~~Copies of contracts and documentation of contract negotiations, accounts, invoices, sales~~
326 ~~tickets, or other payment records from purchases, sales, leases, or other transactions involving actual costs incurred~~
327 ~~and paid for that tax year that were integral to site rehabilitation ;~~

328 (g) No change.

329 (h) Proof that the documentation submitted pursuant to paragraph (f) has been reviewed and verified by an
330 independent Certified Public Accountant (CPA) in accordance with standards established by the American Institute
331 of Certified Public Accountants. Specifically, the CPA must attest to the accuracy and validity of the costs incurred
332 and paid by conducting an independent review of the cost information presented by the tax credit applicant.
333 Accuracy and validity of costs incurred and paid shall be determined once the level of effort expended for site
334 rehabilitation activities is certified by an appropriate registered technical professional in each contributing technical
335 discipline pursuant to paragraph (g). The CPA's report shall also clearly state the total amount claimed in the
336 application and the total amount approved by the CPA. The CPA report shall attest that the costs included in the
337 application form are not duplicated within the application, that all payment requests were received and all costs were
338 paid prior to submittal of the tax credit application, and, for site rehabilitation tax credits, that all costs claimed are
339 for work conducted between January 1 and December 31 of the year for which the application is being submitted. A
340 copy of the CPA's report shall be submitted with the tax credit application [refer to A Guideline for Agreed-Upon
341 Procedures for Attestation Service for the Voluntary Cleanup Tax Credit (VCTC) Program, dated October 2010,
342 referenced in subsection 62-788.150(1), F.A.C.].

343 (4) No change.

344 (5) For purposes of Rule 62-788.300, F.A.C., eligible costs are those the applicant(s) incurred and paid in the
345 applicable timeframe that were “integral to site rehabilitation,” as defined in subsection 62-788.200, F.A.C.
346 Examples of costs that are not considered integral to site rehabilitation include brownfield area designation costs and
347 tax credit application preparation and submittal costs.

348 Rulemaking Specific Authority 376.30781 FS. Law Implemented 376.30781 FS. History--New 3-31-99, Amended

349 _____.

350 62-788.310 Affordable Housing Bonus Voluntary Cleanup Tax Credit Application Process.

351 (1) A tax credit applicant, or multiple tax credit applicants, claiming the affordable housing bonus tax credit
352 pursuant to paragraph 62-788.100(2)(b), F.A.C., may file a one-time application for this additional credit using Form
353 62-788.900(1), F.A.C. The affordable housing bonus tax credit amount per brownfield site, as identified and
354 described in the BSRA, shall be calculated using the percentage and the amount for the “Affordable Housing Bonus”
355 Tax Credit Type in Table 1, based upon the total site rehabilitation costs that the Department has determined eligible
356 for the VCTC since July 1, 2006. If multiple tax credit applicants are submitting an application, then they must
357 indicate on the application form each tax credit applicant’s percentage contribution toward payment of total site
358 rehabilitation costs since July 1, 2006.

359 (2) To receive the affordable housing bonus tax credit, the tax credit applicant must submit with its application
360 form a certification letter from the Florida Housing Finance Corporation, the local housing authority, or other
361 governmental agency that is a party to the use agreement, indicating that the construction of the affordable housing
362 project on the brownfield site has received a certificate of occupancy and that the brownfield site has a properly
363 recorded instrument that limits the use of the property to housing that meets the definition of affordable provided in
364 Section 420.0004, F.S. Applicants shall claim the affordable housing bonus tax credit when the requirements listed
365 in this subsection are met, and are not required to include site rehabilitation documentation previously submitted.

366 (3) Complete applications for the affordable housing bonus tax credit must be submitted to the Department’s
367 Division of Waste Management in Tallahassee. A tax credit applicant shall submit an application using Form 62-
368 788.900(1), F.A.C., and must include the following:

369 (a) A completed and signed affidavit [Section II.B. of Department Form 62-788.900(1), F.A.C.] from each tax
370 credit applicant (multiple tax credit applicants submitting a joint application must each sign a separate affidavit)
371 certifying that all information contained in the application is true and correct; and

372 (b) A certification letter pursuant to subsection 62-788.310(2), F.A.C.; and

373 (c) A nonrefundable review fee of \$250 per VCTC application, even if the application includes multiple
374 applicants or claims multiple tax credit types. The nonrefundable review fee must be in the form of a cashier’s check
375 or money order made payable to the Water Quality Assurance Trust Fund.

376 Rulemaking Specific Authority 376.30781 FS. Law Implemented 376.30781 FS. History—New _____.

377 62-788.320 Health Care Bonus Voluntary Cleanup Tax Credit Application Process.

378 (1) A tax credit applicant, or multiple tax credit applicants, claiming the health care bonus tax credit pursuant to
379 paragraph 62-788.100(2)(c), F.A.C., may file a one-time application for this additional credit using Form 62-
380 788.900(1), F.A.C. The health care bonus tax credit amount per brownfield site, as identified and described in the
381 BSRA, shall be calculated using the percentage and the amount for the “Health Care Bonus” Tax Credit Type in
382 Table 1, based upon the total site rehabilitation costs that the Department has determined eligible for the VCTC since
383 January 1, 2008. If multiple tax credit applicants are submitting an application, then they must indicate on the
384 application form each tax credit applicant’s percentage contribution toward payment of total site rehabilitation costs
385 since January 1, 2008.

386 (2) To receive the health care bonus tax credit, the tax credit applicant must complete the applicable portions of
387 the VCTC application form and must provide backup documentation that includes, at a minimum, a legible copy of
388 the license or certificate issued pursuant to Sections 408.032, 408.07, or 408.7056, F.S., as applicable, or a
389 certificate of occupancy for the operation of the health care facility or health care provider on the brownfield site. If
390 the minimum backup documentation does not clearly demonstrate how the health care facility or health care provider
391 qualifies for this tax credit, the tax credit applicant should also provide a letter of explanation. Applicants shall claim
392 the health care tax credit when the requirements listed in this subsection are met, and are not required to include site
393 rehabilitation documentation previously submitted.

394 (3) Complete applications for the health care bonus tax credit must be submitted to the Department’s Division of
395 Waste Management in Tallahassee. A tax credit applicant shall submit an application using Form 62-788.900(1),
396 F.A.C., and must include the following:

397 (a) A completed and signed affidavit [Section II.C. of Department Form 62-788.900(1), F.A.C.] from each tax
398 credit applicant (multiple tax credit applicants submitting a joint application must each sign a separate affidavit)
399 certifying that all information contained in the application is true and correct; and

400 (b) The documentation required by subsection 62-788.320(2), F.A.C.; and

401 (c) A nonrefundable review fee of \$250 per VCTC application, even if the application includes multiple
402 applicants or claims multiple tax credit types. The nonrefundable review fee must be in the form of a cashier’s check
403 or money order made payable to the Water Quality Assurance Trust Fund.

404 Rulemaking Specific Authority 376.30781 FS. Law Implemented 376.30781 FS. History—New. _____.

405 62-788.330 Solid Waste Removal Voluntary Cleanup Tax Credit Application Process.

406 (1) A tax credit applicant, or multiple tax credit applicants jointly conducting solid waste removal from a
407 brownfield site, as identified and described in the BSRA, and claiming the solid waste removal tax credit pursuant to
408 paragraph 62-788.100(1)(b), F.A.C., may file a one-time application for this tax credit using Form 62-788.900(1),
409 F.A.C. The solid waste removal tax credit shall be calculated using the percentage and the amount for the “Solid
410 Waste Removal” Tax Credit Type in Table 1, based upon the costs for solid waste removal from the brownfield site,
411 as identified and described in the BSRA, that have been incurred and paid since July 1, 2006. If multiple tax credit
412 applicants are submitting an application, then they must indicate on the application form each tax credit applicant’s
413 percentage contribution toward payment of solid waste removal costs since July 1, 2006. Claims for the solid waste
414 removal tax credit are not subject to a calendar-year limitation or annual filing deadline. Instead, the applicant shall
415 submit the one-time solid waste removal VCTC claim when the applicant determines that the solid waste removal is
416 complete.

417 (2) To receive the solid waste removal tax credit, the tax credit applicant must submit an affidavit with its
418 application form that states that the applicant has consulted with the appropriate local government official and the
419 appropriate Department District Solid Waste Supervisor and reviewed the available historical records, and to the best
420 of the tax credit applicant’s knowledge, the brownfield site identified and described in the BSRA was never operated
421 as a permitted solid waste disposal area, as defined in subsection 62-788.200, F.A.C., or was never operated for
422 monetary compensation, as defined in subsection 62-788.200, F.A.C. When consulting with the local government
423 official and the Department District Solid Waste Supervisor, the applicant shall inquire whether the landfill or dump
424 site operations involved any type of monetary compensation including private or government fees or assessments.

425 (3) Complete applications for the solid waste removal tax credit must be submitted to the Department’s Division
426 of Waste Management in Tallahassee. A tax credit applicant shall submit an application using Form 62-788.900(1),
427 F.A.C., and must include the following:

428 (a) A completed and signed affidavit [Section II.D. of Department Form 62-788.900(1), F.A.C.] from each tax
429 credit applicant (multiple tax credit applicants submitting a joint application must each sign a separate affidavit).

430 certifying that all information contained in the application, including all records of costs incurred and paid and
431 claimed in the tax credit application, are true and correct;

432 (b) Proof that the tax credit applicant has entered into a BSRA. A copy of the cover page and the signature page
433 of the BSRA will suffice as proof;

434 (c) A nonrefundable review fee of \$250 per VCTC application, even if the application includes multiple
435 applicants or claims multiple tax credit types. The nonrefundable review fee must be in the form of a cashier's check
436 or money order made payable to the Water Quality Assurance Trust Fund;

437 (d) Copies of documents that clearly describe the goods or services and associated costs that are being claimed
438 in the application. Documents that include costs for goods or services that are not being claimed in the application
439 shall be clearly annotated or shall otherwise clearly identify such goods or services and unclaimed costs. Copies of
440 documents for goods or services that are being claimed shall be sufficient to demonstrate a link between the
441 contractual records, the payment requests associated with the contractual records, and the payment records for the
442 claimed portions of the payment requests, as required by each of the following three subparagraphs:

443 1. Contractual records that are sufficient to describe the scope of work performed that was related to solid waste
444 removal during the time period covered by the application. These contractual records shall correlate the costs
445 claimed with both the payment requests and the payment records provided in accordance with subparagraphs 62-
446 788.330(3)(d)2. and 3., F.A.C. If the applicant did not procure the services listed on the contractual records included
447 in the application, then the applicant must explain its relationship to the entity that procured those services.
448 Examples of such contractual records include contracts, documentation of contract negotiations, proposals, work
449 orders, task orders, and change orders; and

450 2. Payment requests that describe the goods or services provided for solid waste removal during the time period
451 covered by the application. These payment requests shall correlate the costs claimed with both the contractual
452 records and payment records provided in accordance with subparagraphs 62-788.330(3)(d)1. And. 3, F.A.C. The
453 payment requests should include the name of the payee, a description of the goods or services provided, the period of
454 service during which the goods or services were provided, the date upon which the payment request was issued, and
455 the total amount being requested. Examples of such payment requests are invoices, sales tickets and account

456 statements. Payment requests that include costs for goods or services that are not being claimed in the VCTC
457 application must clearly identify which costs are being claimed; and

458 3. Payment records involving actual costs incurred and paid for solid waste removal during the time period
459 covered by the application. These payment records shall correlate the costs claimed with both the contractual
460 records and the payment requests provided in accordance with subparagraphs 62-788.330(3)(d)1. and 2. F.A.C. The
461 payment records shall also demonstrate that the tax credit applicant, which must be the signatory to the BSRA, paid
462 the costs for solid waste removal. Examples of such payment records are cancelled checks, bank statements, or
463 affidavits from the payee attesting to the payment received from the applicant;

464 (e) A certification form stating that the solid waste removal associated with the documentation submitted
465 pursuant to paragraph (d) has been conducted under the observation of, and related technical documents have been
466 signed and sealed by, an appropriate registered technical professional in each contributing technical discipline. The
467 certification form shall be signed and sealed by the appropriate registered technical professional(s) stating that the
468 costs incurred and paid were only for eligible solid waste removal pursuant to subsection 62-788.330(5), F.A.C.
469 However, if the scope of the solid waste removal does not require oversight by a registered technical professional in
470 this state, the registered technical professional certification form is not required as part of the solid waste removal tax
471 credit application; and

472 (f) Proof that the documentation submitted pursuant to paragraph (d) has been reviewed and verified by an
473 independent Certified Public Accountant (CPA) in accordance with standards established by the American Institute
474 of Certified Public Accountants. Specifically, the CPA must attest to the accuracy and validity of the costs incurred
475 and paid by conducting an independent review of the cost information presented by the tax credit applicant.
476 Accuracy and validity of costs incurred and paid shall be determined once the level of effort expended for solid
477 waste removal, as defined in subsection 62-788.200, F.A.C., and described in subsection 62-788.330(5), F.A.C., is
478 certified by an appropriate registered technical professional in each contributing technical discipline pursuant to
479 paragraph (e), as applicable. The CPA's report shall also clearly state the total amount claimed in the application and
480 the total amount approved by the CPA, and shall attest that the costs included in the application form are not
481 duplicated within the application. A copy of the CPA's report shall be submitted with the tax credit application [refer

482 to A Guideline for Agreed-Upon Procedures for Attestation Service for the Voluntary Cleanup Tax Credit (VCTC)
483 Program, dated October 2010, referenced in subsection 62-788.150(1), F.A.C.1.

484 (4) The Certified Public Accountant and appropriate registered technical professional(s) submitting forms as
485 part of a tax credit application shall verify such forms. Verification shall be accomplished as provided in Section
486 92.525(1)(b), F.S., and subject to the provisions of Section 92.525(3), F.S. This verification requirement is
487 accomplished by completing and signing the appropriate certifications included as part of the application form, Form
488 62-788.900(1), F.A.C.

489 (5) For purposes of Rule 62-788.330, F.A.C., eligible costs are those the applicant(s) incurred and paid to
490 perform solid waste removal as defined in subsection 62-788.200, F.A.C. Eligible solid waste removal costs are
491 further described as follows:

492 (a) Costs for transporting solid waste, even if the solid waste contains recoverable material that could have been,
493 but was not, separated from the solid waste:

494 1. Off the brownfield site to a licensed or exempt solid waste management facility, or

495 2. To a temporary storage area meeting the requirements of this subparagraph. The temporary storage area must
496 be approved or exempt as follows:

497 a. If the temporary storage area is located off the brownfield site, it must operate only in accordance with a
498 permit issued pursuant to Chapter 62-701, F.A.C.:

499 b. If the temporary storage area is located on the brownfield site, it must operate only in accordance with either a
500 permit issued pursuant to Chapter 62-701, F.A.C., or only in accordance with specific written authorization in the
501 BSRA; or

502 c. If the temporary storage area is located on the brownfield site and is within the footprint of the solid waste
503 disposal area being removed, it is exempt from the requirement for a solid waste permit in accordance with Section
504 403.707(1), F.S., provided the Department is notified at least seven days before temporary storage begins and that
505 the temporary storage area meets the following requirements:

506 (I). The storage area must be operated so that the activity will not cause or contribute to any uncontrolled
507 discharge to the environment of leachate, storm water, or gas;

508 (II). Any hazardous waste that is generated by this activity must be managed in accordance with Chapter 62-730,
509 F.A.C.; and

510 (III). If the solid waste being stored includes Class I solid waste as defined in Rule 62-701.200, F.A.C., the
511 storage area must be evaluated as soon as the temporary storage activities cease to ensure that no soil or ground
512 water contamination in excess of applicable standards or criteria remains;

513 (b) Costs for sorting and screening, provided that such processing occurs on the brownfield site; and

514 (c) Costs for deposition of the solid waste at a permitted or exempt solid waste management facility, whether the
515 solid waste is disposed of or recycled. However, costs associated with the deposition of recovered materials that
516 were separated from the solid waste stream are not eligible.

517 (6) The tax credits claimed pursuant to Rule 62-788.330, F.A.C., shall not include costs associated with solid
518 waste that is created at the brownfield site as part of the site's redevelopment activities, such as land clearing debris
519 or construction and demolition debris, or costs that are not considered necessary to perform solid waste removal,
520 such as brownfield area designation and tax credit application preparation and submittal costs.

521 (7) Review of the Department's May 3, 2001 guidance document entitled "Guidance for Disturbance and Use
522 of Old Closed Landfills or Waste Disposal Areas in Florida", that is referenced in subsection 62-788.150(2), F.A.C.,
523 should occur prior to the disturbance of a solid waste disposal area.

524 (8) If any solid waste that is removed, transported or disposed of pursuant to this section is determined to be a
525 regulated hazardous waste, the waste must be managed in accordance with Chapter 62-730, F.A.C.

526 Rulemaking Authority 376.30781 FS, 403.707 F.S. Law Implemented 376.30781 FS, 403.707 FS. History—New
527 _____.

528 62-788.400 Eligibility Determination.

529 (1) An application package will be deemed "complete" if Form 62-788.900(1), F.A.C., contains all required
530 information and appropriate signatures and the package includes documentation addressing each of the categories of
531 submittals listed ~~the list of items~~ in subsections ~~Rule~~ 62-788.300(3), F.A.C., 62-788.310(3), F.A.C., 62-788.320(3),
532 F.A.C., and 62-788.330(3), F.A.C., as applicable. Complete applications will secure a position in the first-come,
533 first-served application line for allocation of tax credits and will be reviewed for eligibility, in conjunction with the
534 applicable CPA and technical professional documents, to verify that the work was either integral to site rehabilitation

535 or was for solid waste removal; that the work claimed was performed in the applicable timeframe; and that the costs
536 claimed were properly documented. Incomplete applications will not secure a position in the first-come, first-served
537 order for allocation of tax credits, and shall instead be addressed pursuant to paragraphs (4) – (6) below, as
538 applicable.

539 (2) Tax credit allocation will be conducted on a first-come, first-served basis based upon the date and time
540 complete applications are received by the Department's DEP's Division of Waste Management.

541 (3) The Department DEP will review the complete tax credit application package submitted by each tax credit
542 applicant to verify that the tax credit applicant has met the qualifying statutory and rule criteria and has submitted all
543 required documentation. Upon verification that the tax credit applicant has met such completeness ~~all~~ requirements,
544 the Department DEP shall have 90 days to issue a written decision granting eligibility for tax credits and a tax credit
545 certificate for the eligible costs, in accordance with the percentages and the amounts specified in Table 1. in the
546 amount of 35% of the total costs claimed, subject to the \$250,000 limitation, for the tax year in which the tax credit
547 application is submitted based on the report of the Certified Public Accountant and the certifications from the
548 appropriate registered technical professionals. If multiple tax credit applicants are submitting a joint application,
549 each tax credit applicant shall receive a separate tax credit certificate awarding tax credits in the same proportion as
550 their contribution toward payment of site rehabilitation costs or solid waste removal costs, as applicable.

551 (4) If, after initial submittal of an annual site rehabilitation application, but prior to the January 31 annual
552 application deadline, pursuant to subsection 62-788.300(3), F.A.C., either the Department DEP or the tax credit
553 applicant determines that the application package is incomplete, then the DEP will return it with deficiencies
554 indicated to the applicant by Certified Mail, unless the applicant requests, and is willing to pay for, alternative
555 express mailing. If time permits, the tax credit applicant may correct the deficiencies and re-submit the application
556 by 5:00 p.m. (Eastern Standard Time) on or before the January ~~December~~ 31 annual application deadline. If, after
557 the January 31 annual application deadline, the Department determines that the annual tax credit application is
558 incomplete, the Department shall notify the tax credit applicant in writing via certified mail or by e-mail if an e-mail
559 address is provided and the applicant indicates its preference for e-mail correspondence on the application form.
560 The tax credit applicant shall have 30 days after receiving such notification to correct any deficiencies. Upon timely
561 correction of any deficiencies, as evidenced by the date and time that the now complete tax credit application is

562 received by the Department, the application shall secure a place in the first-come, first-served application line and
563 shall be processed pursuant to paragraph (3) above. However, tax credit applicants correcting completeness
564 deficiencies identified by the Department may not otherwise change or supplement their application.

565 (5) On or before May 1, the Department shall inform each tax credit applicant, subject to the January 31 annual
566 application deadline, of the tax credit applicant's eligibility status and the amount of any tax credit due. The May 1
567 deadline for annual site rehabilitation tax credit certificate awards shall not apply to any tax credit application for
568 which the Department has issued a notice of deficiency pursuant to subsection 62-788.400(4), F.A.C. For those
569 eligible, the DEP will issue a tax credit certificate on or before the following March 1. If multiple taxpayers are
570 submitting a joint application, each taxpayer shall receive a separate tax credit certificate awarding tax credits in the
571 same proportion as their contribution to payment of cleanup costs.

572 (6) Tax credit applicants not subject to the January 31 annual application deadline shall have one opportunity to
573 correct completeness deficiencies identified by the Department in the original submittal. The Department shall
574 notify such tax credit applicants in writing via certified mail or by e-mail if an e-mail address is provided and the
575 applicant indicates its preference for e-mail correspondence on the application form. The tax credit applicant shall
576 have 30 days after receiving such notification to correct any deficiencies. Upon timely correction of any deficiencies,
577 as evidenced by the date and time that the now complete tax credit application is received by the Department, the
578 application shall secure a place in the first-come, first-served application line and shall be processed pursuant to
579 paragraph (3) above. However, tax credit applicants correcting completeness deficiencies identified by the
580 Department may not otherwise change or supplement their application.

581 (7) If the Department notifies a tax credit applicant that any claimed costs are ineligible, those costs shall not be
582 allocated against the annual tax credit authorization, and any disputed costs will not delay the application processing
583 or award for subsequent eligible tax credit applicants in the first-come, first-served application line. However, if the
584 Department subsequently agrees to award tax credits on any amount that was disputed, the Department shall do so
585 based upon the first-come, first-served tax application line determined by the tax credit applicant's original
586 completeness date and time, provided there is any tax credit authorization available. If a tax credit applicant does not
587 receive an award for the disputed costs due to an exhaustion of the annual tax credit authorization, such subsequent

588 tax credit award shall be included in the same first-come, first-served order in the next year's annual tax credit
589 allocation, if any, based upon the tax credit applicant's original completeness date and time.

590 (8) Original tax credit certificates must either be submitted to the Department of Revenue with the applicant's
591 tax return to claim the tax credit, or be returned to the Department of Environmental Protection to be transferred
592 pursuant to s. 220.1845 (2) (g), F.S., and subsection 62-788.400(9), F.A.C.

593 (9) (6) Tax credit certificates are transferable pursuant to Sections 199.1055(1)(g) or Section 220.1845 (2) (g)
594 (h), F.S. A tax credit certificate holder seeking to transfer the certificate to one or more individuals or entities shall
595 return submit the original certificate to the Department's DEP's Division of Waste Management in Tallahassee along
596 with a signed and notarized letter authorizing the transfer. The letter shall state the name, address, telephone number,
597 and FEID or Social Security number, as applicable, of each transferee, and it shall indicate the portion (in whole or
598 in units of no less than 25%) to be transferred. Such transferred credits may not be transferred again although they
599 may succeed to a surviving or acquiring entity after merger or acquisition. A tax credit applicant cannot transfer
600 its right to apply for a tax credit, i.e., The application must be filed by the tax credit applicant(s) taxpayer(s) that
601 incurred and paid the site rehabilitation or solid waste removal cleanup costs. Any application filed by a tax credit
602 applicant taxpayer that has not incurred and paid the claimed any cleanup costs, but claims to be a tax credit
603 transferee, will be deemed ineligible rejected.

604 Rulemaking Specific Authority 376.30781 FS. Law Implemented 376.30781 FS. History--New 3-31-99, Amended

605 _____.

606 62-788.900 Forms. The following form is adopted and incorporated by reference in this chapter Rule. The form
607 is listed by rule number, which is also the form number, and by the subject title and effective date. Copies of the
608 form may be obtained by writing to the Department of Environmental Protection, Bureau of Waste Cleanup, Mail
609 Station 4505, 2600 Blair Stone Road, Tallahassee, Florida 32399-2400.

610 (1) Voluntary Cleanup Tax Credit Application, Department DEP Form 62-788.900(1), (effective
611 _____ 3-31-99).

612 Rulemaking Specific Authority 376.30781 FS. Law Implemented 376.30781 FS. History--New 3-31-99, Amended

613 _____.