



Florida Department of Revenue
Tax Information Publication

TIP

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**Sales Tax Refund for Building Materials
Used in Redevelopment Projects
2013 Legislative Changes**

The owner of a redevelopment project located within a brownfield area may apply for a refund of sales tax paid on building materials used in the project. Effective May 17, 2013, and applying to housing projects and mixed-use projects where site development or construction work is initiated on or after May 17, 2013, paragraph 212.08(5)(o), Florida Statutes, is amended. The amendment requires that each “brownfield area” in which housing projects or mixed-use projects are constructed must be a brownfield site for which a rehabilitation agreement with the Department of Environmental Protection has been executed, and any abutting real property parcel within a brownfield area. All other eligibility and refund application filing requirements remain the same.

To find out more about this and other Florida tax incentives, visit our web page at www.myflorida.com/dor/taxes/tax_incentives.html.

References: Section 4, Chapter 2013-39, Laws of Florida; Section 212.08(5)(o), Florida Statutes

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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