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January 30, 2026

VIA E-MAIL

Courtney Johnstone
Florida Department of Environmental Protection
Division of Waste Management, Voluntary Cleanup Tax Credit
2600 Blair Stone Road, MS 4535
Tallahassee, Florida 32399-2400
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**Re: Chapter 62-788, Florida Administrative Code, Rulemaking –
Comments Regarding January 2026 Version of Proposed
Amendments to Chapter 62-788 and Form 62-788.101(1)**

Dear Ms. Johnstone:

The Florida Brownfields Association ("FBA") appreciates the continued discussions with the Florida Department of Environmental Protection ("FDEP") concerning the ongoing Chapter 62-788, F.A.C., rulemaking effort initiated by FDEP. FBA provides the following comments on the January 2026 version of the proposed amendments to Chapter 62-788 and Form 62-788.101(1) that were provided to FBA via e-mail from FDEP on January 16, 2026.

FBA generally believes that progress has been made toward a Rule and Form that reflect the updates in CS/HB 733 (2025) and statutory objectives of Section 376.30781, Florida Statutes. Nonetheless, FBA has comments and a recommendation regarding the proposed footnote on pages 5-8 of Form 62-788.101(1), which FDEP proposes to be added as follows: "Tax credit applicants correcting completeness deficiencies identified by the Department cannot otherwise change, supplement, or amend their application after the applicable application deadline."

FBA recommends that this footnote be modified to align with the existing language in Rule 62-788.401(3).¹ Rule 62-788.401(3)(b) states: "... However, tax credit applicants correcting completeness deficiencies identified by the Department cannot otherwise change or supplement their application." Rule 62-788.401(3)(c) similarly provides: "... However, tax credit applicants correcting completeness deficiencies identified by the Department cannot otherwise change or supplement their application, including the addition of supplemental solid waste removal costs, if applicable." The term "amend" is not contained in the Rule as it relates to correcting completeness deficiencies.

Accordingly, FBA recommends the subject footnote, if it were to be included, be modified to be consistent with the existing Rule language and state: "Tax credit applicants correcting completeness deficiencies identified by the Department cannot otherwise change or supplement their application after the applicable application deadline."

FBA appreciates FDEP transmitting a copy of the January 2026 version of the Rule and Form to FBA for review. FBA looks forward to continuing its collegial and constructive effort with FDEP on the Chapter 62-788 rulemaking. If you have any questions or comments on this letter, please do not hesitate to let us know.

On behalf of the FBA and its Board of Directors,



Michael J. Larson, Esq.
2026 FBA President



Jorge R. Caspary, P.G.
2026 FBA Board Member

cc: Tim Bahr, Director, Division of Waste Management, FDEP
Scott Sweeney, Brownfields Program Manager, FDEP
FBA Board of Directors

¹ Section 376.30781(8)(a), Florida Statutes, expressly allows a tax credit applicant to correct application deficiencies: "If the department determines that an application is incomplete, the department shall notify the applicant in writing and the applicant shall have 30 days after receiving such notification to correct any deficiency. Upon timely correction of any deficiencies, the tax credit application secures a place in the first-come, first-served application line. Tax credit applications may not be altered to claim additional costs during this time."