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LEGISLATIVE ACTION

Senate

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House

The Committee on Commerce and Tourism (Steube) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Section 212.099, Florida Statutes, is created to
read:

212.099 Sales tax refund for eligible job training
organizations.—

(1) As used in this section, the term:

(a) "Eligible job training organization" means an



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organization that:

1. Is an exempt organization under s. 501(c)(3) of the Internal Revenue Code of 1986, as amended;

2. Provides job training and employment services to low-income persons, as defined in s. 420.0004(11), individuals who have workplace disadvantages, or individuals with barriers to employment;

3. Is accredited by the Commission on Accreditation of Rehabilitation Facilities; and

4. Is certified by the Department of Economic Opportunity as meeting the requirements of this section.

(b) "Growth in employment hours" means the annual growth in the number of hours worked by employees in the current year compared with the number of hours worked by employees in the previous year.

(c) "Job training and employment services" means programs and services that are provided to improve job readiness, assist workers in gaining employment and adapting to the changing labor market, and achieve worker success through self-sufficiency.

(2) An eligible job training organization is entitled to a refund of 10 percent of the sales tax remitted to the department during the prior state fiscal year on its sales of goods donated to the organization. The refund must be reserved exclusively for use in any of the following:

(a) Growth in employment hours;

(b) Job training and employment services to low-income persons, as defined in s. 420.0004(11), individuals who have workplace disadvantages, and individuals with barriers to employment; or



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40 (c) Job training and employment services for veterans.

41 (3) The total amount of refunds issued under this section
42 may not exceed \$2 million in any state fiscal year granted on a
43 first-come, first-served basis.

44 (4) An eligible job training organization seeking a refund
45 under this section must submit an initial application to the
46 Department of Economic Opportunity by July 15, which sets forth
47 that the organization meets the requirements under paragraph
48 (1)(a) and that the refund will be used exclusively for the
49 purposes listed in subsection (2). The organization may submit
50 supporting information as prescribed by rule.

51 (5) The Department of Economic Opportunity must verify the
52 application and notify the organization of its determination
53 within 15 days of receiving the application. If the Department
54 of Economic Opportunity approves the application, it must send
55 to the eligible job training organization a notice that
56 indicates its certification to receive a refund of certain sales
57 and use tax remitted under this chapter. Upon the Department of
58 Economic Opportunity's issuance of a certification, such
59 certification remains in effect so long as the eligible job
60 training organization is in compliance with the requirements of
61 this section.

62 (6) An eligible job training organization certified under
63 this section must apply to the department between August 1 and
64 August 31 of each year to receive a refund. The first
65 application for a refund submitted to the department must be
66 accompanied by a copy of the certification.

67 (7) For purposes of this section, an eligible job training
68 organization comprised of commonly owned and controlled entities



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is deemed to be a single organization.

(8) By July 15 of each year, an eligible job training organization must provide a report to the Department of Economic Opportunity which describes the use of the amount refunded. The report must include all of the following:

(a) The amount of the refund used to create growth in employment hours.

(b) The total annual growth in employment hours.

(c) The amount of the refund used for job training and employment services.

(d) The number of individuals who participated in job training and employment services at the eligible job training organization for the fiscal year in which the requested funds were remitted to the department.

(e) A statement declaring that the eligible job training organization continues to meet the requirements of this section.

(9) Administration.—

(a) The Department of Economic Opportunity may adopt rules to administer this section, including rules for the approval and disapproval of applications.

(b) The decision of the Department of Economic Opportunity must be in writing or, if agreed to by the applicant, electronic mail. Upon approval, the Department of Economic Opportunity shall transmit a copy of the decision to the department.

(c) If the Department of Economic Opportunity determines that an eligible job training organization no longer qualifies for the refund under this section, the Department of Economic Opportunity must notify the department immediately. The department may not issue a refund after receiving such



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notification.

(d) Notwithstanding s. 95.091(3)(a)6.b., the department may audit any refund within 4 years after the date of which a refund is granted. The overpayment of a refund or a refund issued to an ineligible organization is subject to repayment and interest at the rate calculated pursuant to s. 213.235.

Section 2. This act shall take effect July 1, 2018.

===== T I T L E A M E N D M E N T =====

And the title is amended as follows:

Delete everything before the enacting clause
and insert:

A bill to be entitled

An act relating to a sales tax refund for eligible job training organizations; creating s. 212.099, F.S.; providing definitions; authorizing eligible organizations to receive a refund of a specified amount of certain sales taxes collected if such amount is used for certain purposes relating to job training and employment services; specifying the annual maximum allowable tax refund for such organizations; providing requirements for receiving the refund; authorizing the Department of Economic Opportunity to certify organizations; authorizing the Department of Revenue to audit, within a certain timeframe, any refund issued; providing the applicable interest rate on overpayments and payments to ineligible organizations; providing that an eligible organization comprised of commonly owned and controlled entities is a single



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127 organization; requiring eligible organizations to
128 provide an annual report to the Department of Economic
129 Opportunity; providing an effective date.