

By Senator Hill

1-1225-03

See HB 419

1 A bill to be entitled
2 An act relating to military service family
3 relief; providing an act name; authorizing
4 corporations to claim a credit against certain
5 taxes for salaries paid to military reservists
6 on active duty; providing a limitation;
7 providing requirements; amending s. 115.14,
8 F.S.; requiring certain employing authorities
9 to supplement the military pay of certain
10 personnel under certain circumstances;
11 providing for retroactive operation; providing
12 an effective date.

14 Be It Enacted by the Legislature of the State of Florida:

16 Section 1. This act may be cited as the "Military
17 Service Family Relief Act."

18 Section 2. Corporation tax credits for salary paid to
19 military reservists while on active duty.--A corporation may
20 claim a credit against any corporate income tax liability or
21 sales tax liability in this state equal to any salary paid to
22 a military reservist while on active duty, as long as the
23 salary claimed for such person is not greater than the salary
24 paid to such person prior to being called to active duty minus
25 the amount of the military reservist's active duty base pay
26 and benefit package. In order to claim the credit, the
27 corporation shall provide documentation of the income and
28 military pay of such person.

29 Section 3. Section 115.14, Florida Statutes, is
30 amended to read:

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1 115.14 Employees.--All employees of the state, the
2 several counties of the state, and the municipalities or
3 political subdivisions of the state may, in the discretion of
4 the employing authority of such employee, be granted leave of
5 absence under the terms of this law; upon such leave of
6 absence being granted said employee shall enjoy the same
7 rights and privileges as are hereby granted to officials under
8 this law, insofar as may be. Notwithstanding the provisions of
9 s. 115.09, the employing authority shall ~~may~~ supplement the
10 military pay of its officials and employees who are reservists
11 called to active military service for the first 30 days with
12 full pay and, thereafter, in an amount necessary to bring
13 their total salary, inclusive of their base military pay, to
14 the level earned at the time they were called to active
15 military duty. The employing authority may also, in its
16 discretion, continue to provide any health insurance and other
17 existing benefits to such officials and employees.

18 Section 4. This act shall take effect upon becoming a
19 law and shall operate retroactively to January 1, 2003.

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