

By Senator Miller

18-1766-03

1 A bill to be entitled
2 An act relating to the employment of former
3 offenders; providing for issuing tax credit
4 vouchers to businesses in this state that
5 employ former offenders; providing the amount
6 of the tax credit; requiring that the business
7 document the employment; requiring the
8 Department of Corrections to cooperate with
9 employers in identifying former offenders who
10 have job skills and who are employable;
11 requiring the Department of Revenue to develop
12 forms and procedures for applying for the tax
13 credit; providing an effective date.

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

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17 Section 1. Employment incentive for former
18 offenders.--

19 (1) In order to encourage the creation of jobs in this
20 state for former offenders, each business, as defined in
21 section 212.02, Florida Statutes, shall be issued a tax credit
22 voucher of \$1,000 for use against any tax liability created
23 under chapter 212 or chapter 220, Florida Statutes, for each
24 former offender who is employed full time by the business
25 after July 1, 2003. The business must document that the
26 position is continuously filled for at least 12 full
27 consecutive months by a former offender, that the salary for
28 such position is at least \$9 per hour, and that the former
29 offender performs duties in connection with the operations of
30 the business on a regular full-time basis for an average of at
31 least 36 hours per week each month throughout the year.

1 (2) To assist in this program, the Department of
2 Corrections shall cooperate with employers in identifying
3 former offenders who have job skills and who are employable.

4 (3) A business may begin applying the credit against
5 such taxes after the former offender has continuously filled
6 the position for at least 12 consecutive months. If an
7 eligible business has a credit larger than the amount owed the
8 state on the tax return for the time period for which the
9 credit is claimed, the amount of the credit for that time
10 period shall be limited to the amount owed the state on that
11 tax return.

12 (4) A business may apply for the tax credit by
13 submitting an application to the Department of Revenue,
14 accompanied by an affidavit verifying the creation and filling
15 of such position and the position salary. The department shall
16 provide forms and a procedure for applying for, processing,
17 and issuing the credit.

18 Section 2. This act shall take effect July 1, 2003.

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21 SENATE SUMMARY

22 Provides tax credits for businesses that employ former
23 offenders. Provides for the tax credit to be \$1,000 for
24 each former offender who is employed full time for 12
25 months. Requires the Department of Corrections to
26 identify former offenders who have job skills and who are
27 employable. Requires the Department of Revenue to develop
28 forms and procedures for applying for the tax credit.
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