



HB 0419

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

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

Section 1. This act is the "Military Service Family Relief Act."

Section 2. CORPORATION TAX CREDITS FOR SALARY PAID TO MILITARY RESERVISTS WHILE ON ACTIVE DUTY.--A corporation may claim a credit against any corporate income tax liability or sales tax liability in this state equal to any salary paid to a military reservist while on active duty, as long as the salary claimed for such person is not greater than the salary paid to such person prior to being called to active duty minus the amount of the military reservist's active duty base pay and benefit package. In order to claim the credit, the corporation shall provide documentation of the income and military pay of such person.

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

115.14 Employees.--All employees of the state, the several counties of the state, and the municipalities or political



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31 subdivisions of the state may, in the discretion of the
32 employing authority of such employee, be granted leave of
33 absence under the terms of this law; upon such leave of absence
34 being granted said employee shall enjoy the same rights and
35 privileges as are hereby granted to officials under this law,
36 insofar as may be. Notwithstanding the provisions of s. 115.09,
37 the employing authority shall ~~may~~ supplement the military pay of
38 its officials and employees who are reservists called to active
39 military service for the first 30 days with full pay and,
40 thereafter, in an amount necessary to bring their total salary,
41 inclusive of their base military pay, to the level earned at the
42 time they were called to active military duty. The employing
43 authority may also, in its discretion, continue to provide any
44 health insurance and other existing benefits to such officials
45 and employees.

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