

HB 1011

2004

1 A bill to be entitled
 2 An act relating to a state work opportunity tax credit;
 3 amending s. 220.02, F.S.; revising legislative intent
 4 relating to application of certain corporate income tax
 5 credits; creating s. 220.1893, F.S.; providing an
 6 additional credit against the corporate income tax for
 7 certain businesses hiring certain persons under certain
 8 circumstances; providing requirements and limitations;
 9 providing for the Department of Revenue and the Agency for
 10 Workforce Innovation to adopt certain rules and establish
 11 certain guidelines; providing an effective date.

12
 13 Be It Enacted by the Legislature of the State of Florida:

14
 15 Section 1. Subsection (8) of section 220.02, Florida
 16 Statutes, is amended to read:

17 220.02 Legislative intent.--

18 (8) It is the intent of the Legislature that credits
 19 against either the corporate income tax or the franchise tax be
 20 applied in the following order: those enumerated in s. 631.828,
 21 those enumerated in s. 220.191, those enumerated in s. 220.181,
 22 those enumerated in s. 220.183, those enumerated in s. 220.182,
 23 those enumerated in s. 220.1895, those enumerated in s. 221.02,
 24 those enumerated in s. 220.184, those enumerated in s. 220.186,
 25 those enumerated in s. 220.1845, those enumerated in s. 220.19,
 26 those enumerated in s. 220.185, ~~and~~ those enumerated in s.
 27 220.187, and those enumerated in s. 220.1893.

28 Section 2. Section 220.1893, Florida Statutes, is created
 29 to read:

HB 1011

2004

30 220.1893 State work opportunity tax credit.--

31 (1)(a) Beginning January 1, 2005, there shall be allowed a
 32 credit against the tax imposed by this chapter to any business
 33 that hires a person who has been convicted of a felony and such
 34 hiring is within 3 years after that person's release from a
 35 state prison or to any business that hires a person who has been
 36 convicted of a felony and is on community control or probation,
 37 as defined by s. 948.001(2) and (5), for the commission of a
 38 felony.

39 (b)1. Except as provided in subparagraph 2., the credit
 40 shall be computed as 40 percent of the wages paid to such
 41 employee during each taxable period. The credit may be claimed
 42 for a maximum of five eligible employees per taxable period and
 43 may not exceed \$2,400 per eligible employee.

44 2. For a small business, as defined in s. 288.703(1), or a
 45 minority business enterprise, as defined in s. 288.703(2), the
 46 credit shall be computed as 50 percent of the wages paid to such
 47 employee during each taxable period. The credit may be claimed
 48 for a maximum of five eligible employees per taxable period and
 49 may not exceed \$3,000 per eligible employee.

50 (2) When filing for a credit under this section, a
 51 business must apply for and receive certification from the
 52 Agency for Workforce Innovation that the employee for whom this
 53 credit is claimed is a person as described in paragraph (1)(a).

54 (3) The department and the agency shall adopt rules
 55 governing the manner and form of applications for the credit and
 56 may establish guidelines concerning the requisites for an
 57 affirmative showing of qualification for the credit under this
 58 section.

HB 1011

2004

59

Section 3. This act shall take effect upon becoming a law.