

By Senators Siplin, Miller, Hill and Lawson

19-947-04

See HB

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

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

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 18           Section 1. Subsection (8) of section 220.02, Florida  
 19 Statutes, is amended to read:

20           220.02 Legislative intent.--

21           (8) It is the intent of the Legislature that credits  
 22 against either the corporate income tax or the franchise tax  
 23 be applied in the following order: those enumerated in s.  
 24 631.828, those enumerated in s. 220.191, those enumerated in  
 25 s. 220.181, those enumerated in s. 220.183, those enumerated  
 26 in s. 220.182, those enumerated in s. 220.1895, those  
 27 enumerated in s. 221.02, those enumerated in s. 220.184, those  
 28 enumerated in s. 220.186, those enumerated in s. 220.1845,  
 29 those enumerated in s. 220.19, those enumerated in s. 220.185,  
 30 ~~and~~ those enumerated in s. 220.187, and those enumerated in s.  
 31 220.1893.

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

3           220.1893 State work opportunity tax credit.--

4           (1)(a) Beginning January 1, 2005, there shall be  
5 allowed a credit against the tax imposed by this chapter to  
6 any business that hires a person who has been convicted of a  
7 felony and such hiring is within 3 years after that person's  
8 release from a state prison or to any business that hires a  
9 person who has been convicted of a felony and is on community  
10 control or probation, as defined by s. 948.001(2) and (5), for  
11 the commission of a felony.

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

17           2. For a small business, as defined in s. 288.703(1),  
18 or a minority business enterprise, as defined in s.  
19 288.703(2), the credit shall be computed as 50 percent of the  
20 wages paid to such employee during each taxable period. The  
21 credit may be claimed for a maximum of five eligible employees  
22 per taxable period and may not exceed \$3,000 per eligible  
23 employee.

24           (2) When filing for a credit under this section, a  
25 business must apply for and receive certification from the  
26 Agency for Workforce Innovation that the employee for whom  
27 this credit is claimed is a person as described in paragraph  
28 (1)(a).

29           (3) The department and the agency shall adopt rules  
30 governing the manner and form of applications for the credit  
31 and may establish guidelines concerning the requisites for an

1 affirmative showing of qualification for the credit under this  
2 section.  
3       Section 3. This act shall take effect upon becoming a  
4 law.  
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