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A bill to be entitled
 An act relating to the employment of former offenders;
 providing for issuing tax credit vouchers to businesses in
 this state that employ former offenders; providing the
 amount of the tax credit; requiring that the business
 document the employment; excluding certain offenders;
 requiring the Department of Corrections to cooperate with
 employers in identifying former offenders who have job
 skills and who are employable; requiring the Department of
 Revenue to develop forms and procedures for applying for
 the tax credit; providing an effective date.

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

Section 1. Employment incentive for former offenders.--

(1) In order to encourage the creation of jobs in this state for former offenders, each business, as defined in s. 212.02, Florida Statutes, shall be issued a tax credit voucher of \$1,500 for use against any tax liability created under chapter 212 or chapter 220, Florida Statutes, for each former offender who is employed full time by the business after July 1, 2007. The business must document that the position is continuously filled for at least 12 full consecutive months by a former offender, that the salary for the position is at least \$9 per hour, and that the former offender performs duties in connection with the operations of the business on a regular full-time basis for an average of at least 36 hours per week each month throughout the year. This section does not apply to

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29 employment of a former offender who has committed a capital
30 felony or an offense ranked within offense level 10.

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

34 (3) A business may begin applying the credit against such
35 taxes after the former offender has continuously filled the
36 position for at least 12 consecutive months. If an eligible
37 business has a credit larger than the amount owed the state on
38 the tax return for the time period for which the credit is
39 claimed, the amount of the credit for that time period is
40 limited to the amount owed the state on that tax return.

41 (4) A business may apply for the tax credit by submitting
42 an application to the Department of Revenue, accompanied by an
43 affidavit verifying the creation and filling of a position as
44 described in subsection (1) and the salary for the position. The
45 department shall provide forms and a procedure for applying for,
46 processing, and issuing the credit.

47 Section 2. This act shall take effect July 1, 2007.