

By Senator Siplin

19-260-07

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 businesses hiring certain persons under certain

9 circumstances; providing requirements and

10 limitations; requiring the Department of

11 Revenue and the Agency for Workforce Innovation

12 to adopt certain rules and establish certain

13 guidelines; providing an effective date.

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

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17 Section 1. Subsection (8) of section 220.02, Florida

18 Statutes, is amended to read:

19 220.02 Legislative intent.--

20 (8) It is the intent of the Legislature that credits

21 against either the corporate income tax or the franchise tax

22 be applied in the following order: those enumerated in s.

23 631.828, those enumerated in s. 220.191, those enumerated in

24 s. 220.181, those enumerated in s. 220.183, those enumerated

25 in s. 220.182, those enumerated in s. 220.1895, those

26 enumerated in s. 221.02, those enumerated in s. 220.184, those

27 enumerated in s. 220.186, those enumerated in s. 220.1845,

28 those enumerated in s. 220.19, those enumerated in s. 220.185,

29 those enumerated in s. 220.187, those enumerated in s.

30 220.192, ~~and~~ those enumerated in s. 220.193, and those

31 enumerated in s. 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, 2008, 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 if the 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, for the
11 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 the 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, or minority business
18 enterprise, as defined in s. 288.703, the credit shall be
19 computed as 50 percent of the wages paid to the employee
20 during each taxable period. The credit may be claimed for a
21 maximum of five eligible employees per taxable period and may
22 not exceed \$3,000 per eligible employee.

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

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