



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

4           (3) A business may begin applying the credit against  
5 such taxes after the former offender has continuously filled  
6 the position for at least 12 consecutive months. If an  
7 eligible business has a credit larger than the amount owed the  
8 state on the tax return for the time period for which the  
9 credit is claimed, the amount of the credit for that time  
10 period is limited to the amount owed the state on that tax  
11 return.

12           (4) A business may apply for the tax credit by  
13 submitting an application to the Department of Revenue,  
14 accompanied by an affidavit verifying the creation and filling  
15 of a position as described in subsection (1) and the salary  
16 for the position. The department shall provide forms and a  
17 procedure for applying for, processing, and issuing the  
18 credit.

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

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22           SENATE SUMMARY

23           Provides credits against taxes imposed under chapter 212  
24 or chapter 220, Florida Statutes, for businesses that  
25 employ former offenders. Provides for the tax credit to  
26 be in the amount of \$1,500 for each former offender who  
27 is employed full time for at least 12 consecutive months.  
28 Requires the business to document the employment.  
29 Requires the Department of Corrections to cooperate with  
30 employers to identify former offenders who have job  
31 skills and who are employable. Requires the Department of  
Revenue to develop forms and procedures for applying for  
the tax credit.