By Senator Dawson

29-485-07

1	A bill to be entitled
2	An act relating to the employment of former
3	offenders; providing for issuing tax credit
4	vouchers to businesses in this state which
5	employ former offenders; providing the amount
6	of the tax credit; requiring that the business
7	document the employment; requiring the
8	Department of Corrections to cooperate with
9	employers in identifying former offenders who
10	have job skills and who are employable;
11	requiring the Department of Revenue to develop
12	forms and procedures for applying for the tax
13	credit; providing an effective date.
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15	Be It Enacted by the Legislature of the State of Florida:
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17	Section 1. Employment incentive for former
18	offenders
19	(1) In order to encourage the creation of jobs in this
20	state for former offenders, each business, as defined in s.
21	212.02, Florida Statutes, shall be issued a tax credit voucher
22	of \$1,500 for use against any tax liability created under
23	chapter 212 or chapter 220, Florida Statutes, for each former
24	offender who is employed full time by the business after July
25	1, 2007. The business must document that the position is
26	continuously filled for at least 12 full consecutive months by
27	a former offender, that the salary for the position is at
28	least \$9 per hour, and that the former offender performs
29	duties in connection with the operations of the business on a
30	regular full-time basis for an average of at least 36 hours
31	per week each month throughout the year

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