

1 A bill to be entitled
 2 An act relating to enterprise zone jobs credit against
 3 sales tax; amending s. 212.096, F.S.; revising the
 4 definition of the term "job" to include employment of
 5 employees by certain corporations in an enterprise zone;
 6 providing an effective date.

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

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 10 Section 1. Paragraph (d) of subsection (1) of section
 11 212.096, Florida Statutes, is amended to read:

12 212.096 Sales, rental, storage, use tax; enterprise zone
 13 jobs credit against sales tax.--

14 (1) For the purposes of the credit provided in this
 15 section:

16 (d) "Job" means a full-time position, as consistent with
 17 terms used by the Agency for Workforce Innovation and the United
 18 States Department of Labor for purposes of unemployment
 19 compensation tax administration and employment estimation
 20 resulting directly from a business operation in this state. This
 21 term may not include a temporary construction job involved with
 22 the construction of facilities or any job that has previously
 23 been included in any application for tax credits under s.
 24 220.181(1). The term also includes employment of an employee
 25 leased from an employee leasing company licensed under chapter
 26 468 if such employee has been continuously leased to the
 27 employer for an average of at least 36 hours per week for more
 28 than 6 months. The term also includes employment of an employee

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29 by two or more related corporations that participate in a common
30 paymaster arrangement as defined in s. 443.1216, if such
31 employee is continuously employed within an enterprise zone in
32 the operations of those corporations for an average of at least
33 36 hours per week each month. All other requirements of this
34 section apply to such employees and to such corporations.

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36 A person shall be deemed to be employed if the person performs
37 duties in connection with the operations of the business on a
38 regular, full-time basis, provided the person is performing such
39 duties for an average of at least 36 hours per week each month.
40 The person must be performing such duties at a business site
41 located in the enterprise zone.

42 Section 2. This act shall take effect July 1, 2008.