

By Senator Siplin

19-02467-08

20081328\_\_

1                   A bill to be entitled  
2           An act relating to a state work opportunity tax credit;  
3           amending s. 220.02, F.S.; revising legislative intent  
4           relating to application of certain corporate income tax  
5           credits; creating s. 220.1893, F.S.; providing an  
6           additional credit against the corporate income tax for  
7           businesses hiring certain persons under certain  
8           circumstances; providing requirements and limitations;  
9           requiring the Department of Revenue and the Agency for  
10          Workforce Innovation to adopt rules and establish certain  
11          guidelines; providing an effective date.

12  
13 Be It Enacted by the Legislature of the State of Florida:

14  
15           Section 1. Subsection (8) of section 220.02, Florida  
16 Statutes, is amended to read:

17           220.02 Legislative intent.--

18           (8) It is the intent of the Legislature that credits  
19 against either the corporate income tax or the franchise tax be  
20 applied in the following order: those enumerated in s. 631.828,  
21 those enumerated in s. 220.191, those enumerated in s. 220.181,  
22 those enumerated in s. 220.183, those enumerated in s. 220.182,  
23 those enumerated in s. 220.1895, those enumerated in s. 221.02,  
24 those enumerated in s. 220.184, those enumerated in s. 220.186,  
25 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
26 those enumerated in s. 220.185, those enumerated in s. 220.187,  
27 those enumerated in s. 220.192, ~~and~~ those enumerated in s.  
28 220.193, and those enumerated in s. 220.1893.

29           Section 2. Section 220.1893, Florida Statutes, is created

19-02467-08

20081328\_\_

30 to read:

31 220.1893 State work opportunity tax credit.--

32 (1) (a) Beginning January 1, 2009, there shall be allowed a  
33 credit against the tax imposed by this chapter to any business  
34 that hires a person who has been convicted of a felony if the  
35 hiring is within 3 years after that person's release from a state  
36 prison or to any business that hires a person who has been  
37 convicted of a felony and is on community control or probation,  
38 as defined by s. 948.001, for the commission of a felony.

39 (b)1. Except as provided in subparagraph 2., the credit  
40 shall be computed as 40 percent of the wages paid to the employee  
41 during each taxable period. The credit may be claimed for a  
42 maximum of five eligible employees per taxable period and may not  
43 exceed \$2,400 per eligible employee.

44 2. For a small business or minority business enterprise, as  
45 defined in s. 288.703, the credit shall be computed as 50 percent  
46 of the wages paid to the employee during each taxable period. The  
47 credit may be claimed for a maximum of five eligible employees  
48 per taxable period and may not exceed \$3,000 per eligible  
49 employee.

50 (2) When filing for a credit under this section, a business  
51 must apply for and receive certification from the Agency for  
52 Workforce Innovation that the employee for whom this credit is  
53 claimed is a person as described in paragraph (1) (a).

54 (3) The department and the agency shall adopt rules  
55 governing the manner and form of applications for the credit and  
56 may establish guidelines concerning the requisites for an  
57 affirmative showing of qualification for the credit under this  
58 section.

19-02467-08

20081328\_\_

59

Section 3. This act shall take effect upon becoming a law.