

By Senator Aronberg

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1 A bill to be entitled

2 An act relating to the enterprise zone jobs tax credit;
3 amending s. 212.096, F.S.; expanding the definition of
4 "job" for purposes of the tax credit to include the
5 employment of an employee by two or more corporations
6 under certain circumstances; providing an effective date.
7

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 employer
27 for an average of at least 36 hours per week for more than 6
28 months. The term also includes employment of an employee by two
29 or more related corporations that participate in a common

27-03684-08

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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.
35

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.