

By Senator Ring

32-00279-09

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1                   A bill to be entitled  
2           An act relating to employment for the homeless;  
3           amending s. 220.02, F.S.; specifying the order for  
4           applying the tax credit for employment of the  
5           homeless; creating s. 220.194, F.S.; providing a tax  
6           credit for a corporation that hires a homeless person  
7           residing in a transitional housing facility;  
8           specifying the information that must be provided to  
9           the Department of Revenue when applying for the  
10          credit; providing for the carryover of unused credits;  
11          providing penalties for fraudulently claiming the tax  
12          credit; limiting the total of amount of tax credits  
13          that may be granted per taxable year; authorizing the  
14          department to adopt rules; providing for the  
15          expiration of the tax credit; requiring the department  
16          to collect certain data; providing an effective date.

17  
18 Be It Enacted by the Legislature of the State of Florida:

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20           Section 1. Subsection (8) of section 220.02, Florida  
21 Statutes, is amended to read:

22           220.02 Legislative intent.—

23           (8) It is the intent of the Legislature that credits  
24 against either the corporate income tax or the franchise tax be  
25 applied in the following order: those enumerated in s. 631.828,  
26 those enumerated in s. 220.191, those enumerated in s. 220.181,  
27 those enumerated in s. 220.183, those enumerated in s. 220.182,  
28 those enumerated in s. 220.1895, those enumerated in s. 221.02,  
29 those enumerated in s. 220.184, those enumerated in s. 220.186,

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30 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
31 those enumerated in s. 220.185, those enumerated in s. 220.187,  
32 those enumerated in s. 220.192, ~~and~~ those enumerated in s.  
33 220.193, and those enumerated under s. 220.194.

34 Section 2. Section 220.194, Florida Statutes, is created to  
35 read:

36 220.194 Tax credit for employment of the homeless.-

37 (1) For taxable years beginning January 1, 2009, a tax  
38 credit of \$1,000 shall be allowed against any corporate income  
39 tax due under this chapter to a corporation that hires a person  
40 residing in a transitional housing facility at the time of  
41 beginning employment and who remains continuously employed for  
42 at least 6 months. The tax credit may be taken only once per new  
43 employee. As used in this section, the term "transitional  
44 housing facility" means a transitional housing facility under  
45 part VI of chapter 420 which receives federal homeless-  
46 assistance funding distributed by the United States Department  
47 of Housing and Urban Development.

48 (2) The corporation must provide the department with the  
49 following information when applying for the credit:

50 (a) For each new employee for whom the credit is claimed:

51 1. The employee's name and current address or, if the  
52 employee is no longer employed, the last known address of the  
53 person while employed by the corporation;

54 2. The address of the transitional housing facility where  
55 the employee was residing at the time of beginning employment,  
56 and documentation from the transitional housing facility that  
57 the employee qualified for and was residing at the facility at  
58 the time of beginning employment; and

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59       3. The salary or hourly wages paid to the new employee  
60 during the taxable year.

61       (b) The total salary or hourly wages paid during the  
62 taxable year to each employee who is still employed by the  
63 corporation and for whom the tax credit was claimed in a prior  
64 taxable year.

65       (3) If the credit is not fully used in any one year, the  
66 unused amount may be carried forward for up to 5 years. The  
67 carryover credit may be used in a subsequent year if the tax  
68 imposed by this chapter exceeds the credit for that year after  
69 applying any other credits and unused credit carryovers in the  
70 order provided in s. 220.02(8).

71       (4) It is the responsibility of the taxpayer to  
72 affirmatively demonstrate to the satisfaction of the department  
73 that it meets the requirements of this section.

74       (5) Any person who fraudulently claims the credit is liable  
75 for payment of the credit, plus a mandatory penalty in the  
76 amount of 200 percent of the credit and interest at the rate  
77 provided in s. 220.807, and commits a felony of the third  
78 degree, punishable as provided in s. 775.082, s. 775.083, or s.  
79 775.084.

80       (6) The total amount of tax credit which may be granted  
81 under this section is \$2 million. If the total for the tax  
82 credit applications submitted for a given year exceeds \$2  
83 million, the amount of tax credit per applicant shall be granted  
84 on a pro rata basis. Any unused portion of the tax credit  
85 remaining after granting a pro rata share shall carry over as  
86 provided in subsection (3).

87       (7) The department may adopt rules and forms to administer

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88 this section.

89 (8) This section expires December 31, 2014, except for  
90 subsections (2) and (7), which expire December 31, 2020. In  
91 determining whether to reenact this section, the Legislature  
92 shall consider whether the revenue generated from wages paid to  
93 qualifying employees outweighs the cost to the state in terms of  
94 the amount of taxes waived. The department shall collect and  
95 maintain data relating to the total amount of wages paid to  
96 employees for whom a tax credit has been claimed in order to  
97 make such a determination.

98 Section 3. This act shall take effect July 1, 2009.