

By Senator Smith

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1 A bill to be entitled
2 An act relating to a tax refund program for business
3 sustainability training; authorizing a sales tax
4 refund to construction businesses for a portion of the
5 tuition cost to attend training by the United States
6 Green Building Council; limiting the amount of the
7 sales tax refund per employee; authorizing small
8 businesses to apply for the tax refund; providing
9 duties of the Department of Revenue; requiring a
10 business to apply to the department for the sales tax
11 refund; authorizing small businesses to apply the tax
12 refund against sales tax or corporate income tax
13 liabilities; limiting the annual amount of sales tax
14 refunds available; authorizing the department to adopt
15 rules; providing for expiration of the program;
16 providing an effective date.

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

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20 Section 1. Tax refund program for construction business
21 sustainability training.—

22 (1) (a) A construction business that pays the tuition for an
23 employee to take a course provided by the United States Green
24 Building Council on the design, construction, or operation of
25 high-performance green buildings may apply to the Department of
26 Revenue for a sales tax refund. A qualifying construction
27 business must have fewer than 25 employees. The tax refund shall
28 equal 50 percent of the cost of the tuition, not to exceed
29 \$1,000 per employee annually.

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30 (b) Any small business as defined in s. 288.703, Florida
31 Statutes, other than a franchise, may apply for such tax refund
32 for employee training by submitting an application to the
33 department. The limitations of paragraph (a) apply to tax
34 refunds for small businesses.

35 (c) The department shall provide forms and establish a
36 procedure for applying for, processing, and issuing tax refunds.

37 (2) An application for a sales tax refund must include:

38 (a) The applicant's federal employer identification number
39 and the applicant's state sales tax registration number.

40 (b) The permanent address of the business in this state.

41 (c) A description of the business, including the four-digit
42 SIC code for each of its activities.

43 (d) The names of employees completing the course, the
44 titles of each course completed, the date and location the
45 courses were taken, and a receipt showing the actual payment for
46 the course.

47 (e) Evidence of the total number of employees of the
48 business.

49 (f) Any other information requested by the department.

50 (3) An application for a sales tax refund must be submitted
51 within 60 days after the completion of a qualifying course.

52 (4) Small businesses applying for the tax refund may elect
53 to apply the tax refund against any liability for the sales and
54 use tax imposed under chapter 212, Florida Statutes, or the
55 corporate income tax imposed under chapter 220, Florida
56 Statutes.

57 (5) The department shall approve applications that comply
58 with this section within 30 days after receipt. The department

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59 may not approve more than \$2 million in refunds per fiscal year.

60 (6) The department may adopt rules to administer this
61 section.

62 (7) This section expires August 31, 2011.

63 Section 2. This act shall take effect July 1, 2009.