

By Senator Smith

29-01158A-11

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1 A bill to be entitled
2 An act relating to employment of felons; creating s.
3 220.194, F.S.; providing a credit against the
4 corporate income tax for employment of a person
5 previously convicted of a felony; providing
6 requirements to receive the credit; providing
7 exceptions for certain felons; providing an effective
8 date.

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

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12 Section 1. Section 220.194, Florida Statutes, is created to
13 read:

14 220.194 Employment of former felons tax credit.-

15 (1) There shall be a credit of \$1,000 allowed against the
16 tax imposed by this chapter for wages paid to a person who has
17 been convicted of a felony in this state and released from
18 confinement if the following conditions are met:

19 (a) The individual must have been employed on a full-time
20 basis for a period of 6 months or more.

21 (b) An employer may not have previously received a credit
22 under this section for employment of that person.

23 (2) The tax credit under this section is not available for
24 employment of a person who is:

25 (a) Classified as a violent career criminal, habitual
26 felony offender, habitual violent felony offender, or three-time
27 violent felony offender under s. 775.084.

28 (b) Subject to registration as a sexual predator under s.
29 775.21.

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30 (c) Subject to registration as a sexual offender under s.
31 943.0435.

32 Section 2. This act shall take effect January 1, 2012.