

By Senator Smith

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1 A bill to be entitled
2 An act relating to green job creation; creating s.
3 220.194, F.S.; providing definitions; providing
4 definitional criteria that qualify a job for a green
5 job corporate tax credit; providing tax credits
6 against the corporate income tax for the creation of
7 qualifying green jobs; specifying the amount of the
8 tax credit for each green job created and the maximum
9 number of jobs for which a taxpayer may claim a
10 credit; limiting the availability of green job tax
11 credits to a specified period of tax years; providing
12 for carryover of the tax credit; restricting a
13 taxpayer from taking more than one tax credit for the
14 same job under certain circumstances; disqualifying
15 jobs transferred from one location to another from tax
16 credit eligibility; requiring the Agency for Workforce
17 Innovation to establish a Green Collar Jobs Council;
18 providing membership of the council; providing duties
19 and responsibilities of the council; providing a
20 definition; providing for annual reports of the
21 council; providing an effective date.

22
23 Be It Enacted by the Legislature of the State of Florida:

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25 Section 1. Section 220.194, Florida Statutes, is created to
26 read:

27 220.194 Green job creation tax credit.-

28 (1) Notwithstanding s. 220.03(1)(ff), for purposes of this
29 section, the term:

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30 (a) "Green job" means employment in an industry relating to
31 the field of renewable, alternative energies, including the
32 manufacturing and operation of products used to generate
33 electricity and other forms of energy from alternative sources,
34 including hydrogen and fuel cell technology, landfill gas,
35 geothermal heating systems, solar heating systems, hydropower
36 systems, wind systems, and biomass and biofuel systems.

37 (b) "Job" means the employment of an individual whose
38 primary work activity is related directly to the field of
39 renewable, alternative energies, requiring a minimum of either:

40 1. Thirty-five hours of an employee's time per week for the
41 entire normal year of such taxpayer's operations, which normal
42 year must consist of at least 48 weeks; or

43 2. One thousand six hundred and eighty hours per year.

44 (2) For each taxable year commencing on or after January 1,
45 2012, and ending on or before January 1, 2017, a taxpayer is
46 allowed a credit against the tax imposed under this chapter for
47 each new green job created within the state by the taxpayer. The
48 annual credit is \$500 for the creation of each new green job
49 with an annual salary of at least \$50,000. Credits may be taken
50 for the creation of up to a maximum of 350 green jobs in a
51 single taxable year. The credit is available in the first
52 taxable year after the job has been filled for at least one year
53 and remains available for each succeeding taxable year that ends
54 on or before January 1, 2017, provided the job is continuously
55 filled during the respective taxable year. To qualify for the
56 tax credit provided in this subsection, a taxpayer must
57 demonstrate that the green job was created by the taxpayer and
58 that the job was continuously filled in this state during the

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59 respective taxable year.

60 (3) The total amount of credit taken in a taxable year
61 under this section may not exceed the total amount of taxes
62 imposed by this chapter for the taxable year in which the green
63 job was continuously filled. If the amount of credit allowed
64 exceeds the taxpayer's tax liability under this chapter for the
65 taxable year, the amount that exceeds the tax liability may be
66 carried over for credit against the income taxes of the taxpayer
67 in each successive taxable year ending on or before January 1,
68 2017, or until the total amount of the tax credit has been
69 taken, whichever occurs sooner.

70 (4) If the taxpayer qualifies for a tax credit under this
71 section for the creation of a green job in an enterprise zone
72 and also qualifies for a credit for the creation of a new job in
73 an enterprise zone under s. 220.181, the taxpayer may not claim
74 a credit for creation of the same job under both sections.

75 (5) A job created as the result of a job function being
76 transferred from one location in this state to another location
77 does not qualify for a tax credit under this section.

78 Section 2. Green Collar Jobs Council.-

79 (1) The Agency for Workforce Innovation shall establish a
80 council known as the Green Collar Jobs Council, comprised of
81 appropriate representatives from the existing membership of the
82 board of directors and the councils and committees of Workforce
83 Florida, Inc. The membership of the council includes, but is not
84 limited to, individuals who represent the following interests:

85 (a) K-12 education.

86 (b) Postsecondary education.

87 (c) Business.

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88 (d) Transportation.

89 (e) Housing.

90 (f) Employment development.

91 (2) The council may consult with other state agencies,
92 higher education representatives, local workforce investment
93 boards, and industry representatives as well as philanthropic,
94 nongovernmental, and environmental groups, as appropriate, in
95 the development of a strategic initiative. As part of the
96 strategic initiative, the council shall focus on developing the
97 framework, funding, strategies, programs, policies,
98 partnerships, and opportunities necessary to address the growing
99 need for a highly skilled and well-trained workforce to meet the
100 needs of the state's emerging green economy.

101 (3) As part of developing a strategic initiative and
102 fulfilling its mission, the council shall:

103 (a) Assist in identifying and linking green collar job
104 opportunities with workforce development training opportunities
105 in local workforce investment areas and encourage regional
106 collaboration among local workforce investment areas to meet
107 regional economic demands.

108 (b) Develop public, private, philanthropic, and
109 nongovernmental partnerships to build and expand the state's
110 workforce development programs, network, and infrastructure.

111 (c) Provide policy guidance to the clean and green
112 technology sectors for the creation of job training programs
113 that help prepare specific populations, such as at-risk youth,
114 displaced workers, veterans, formerly incarcerated individuals,
115 and others facing barriers to employment.

116 (d) Develop, collect, analyze, and distribute statewide and

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117 regional labor market data on the state's new and emerging green
118 industries, including data on workforce needs, trends, and job
119 growth.

120 (e) Identify funding resources and recommend how to expand
121 and leverage those funding resources.

122 (f) Foster regional collaboration in the green economic
123 sector.

124 (4) As used in this section, the term "green" means
125 relating to the field of renewable, alternative energies,
126 including the manufacturing and operation of products used to
127 generate electricity and other forms of energy from alternative
128 sources, including hydrogen and fuel cell technology, landfill
129 gas, geothermal heating systems, solar heating systems,
130 hydropower systems, wind systems, and biomass and biofuel
131 systems.

132 (5) On or before June 30, 2012, and annually thereafter on
133 or before June 30, the Agency for Workforce Innovation shall
134 report to the Legislature on the status of the council's
135 activities and its development of a green workforce strategic
136 initiative.

137 Section 3. This act shall take effect July 1, 2011.