

1                                   A bill to be entitled  
 2           An act relating to employment of the homeless; amending s.  
 3           220.02, F.S.; specifying the order for applying the tax  
 4           credit for employment of the homeless; amending s. 220.13,  
 5           F.S.; redefining the term "adjusted federal income" to  
 6           include an adjustment for such tax credit; creating s.  
 7           220.194, F.S.; providing definitions; providing a tax  
 8           credit for a corporation that hires a homeless person  
 9           residing in a transitional, permanent supportive, or  
 10          permanent housing facility; specifying the information  
 11          that must be provided to the Department of Revenue when  
 12          applying for the credit; providing for the carryover of  
 13          unused credits; requiring that the application be filed  
 14          with the department by a specified date each year;  
 15          providing penalties for fraudulently claiming the tax  
 16          credit; limiting the total amount of tax credits that may  
 17          be granted per taxable year; authorizing the department to  
 18          adopt rules; providing for the expiration of the tax  
 19          credit; requiring that the department collect certain  
 20          data; providing an effective date.

21  
 22   Be It Enacted by the Legislature of the State of Florida:

23  
 24           Section 1. Subsection (8) of section 220.02, Florida  
 25           Statutes, is amended to read:

26           220.02 Legislative intent.—

27           (8) It is the intent of the Legislature that credits  
 28           against either the corporate income tax or the franchise tax be

29 applied in the following order: those enumerated in s. 631.828,  
 30 those enumerated in s. 220.191, those enumerated in s. 220.181,  
 31 those enumerated in s. 220.183, those enumerated in s. 220.182,  
 32 those enumerated in s. 220.1895, those enumerated in s. 221.02,  
 33 those enumerated in s. 220.184, those enumerated in s. 220.186,  
 34 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
 35 those enumerated in s. 220.185, those enumerated in s. 220.1875,  
 36 those enumerated in s. 220.192, those enumerated in s. 220.193,  
 37 those enumerated in s. 288.9916, those enumerated in s.  
 38 220.1899, ~~and~~ those enumerated in s. 220.1896, and those  
 39 enumerated under s. 220.194.

40 Section 2. Paragraph (a) of subsection (1) of section  
 41 220.13, Florida Statutes, is amended to read:

42 220.13 "Adjusted federal income" defined.—

43 (1) The term "adjusted federal income" means an amount  
 44 equal to the taxpayer's taxable income as defined in subsection  
 45 (2), or such taxable income of more than one taxpayer as  
 46 provided in s. 220.131, for the taxable year, adjusted as  
 47 follows:

48 (a) *Additions.*—There shall be added to such taxable  
 49 income:

50 1. The amount of any tax upon or measured by income,  
 51 excluding taxes based on gross receipts or revenues, paid or  
 52 accrued as a liability to the District of Columbia or any state  
 53 of the United States which is deductible from gross income in  
 54 the computation of taxable income for the taxable year.

55 2. The amount of interest which is excluded from taxable  
 56 income under s. 103(a) of the Internal Revenue Code or any other

57 federal law, less the associated expenses disallowed in the  
58 computation of taxable income under s. 265 of the Internal  
59 Revenue Code or any other law, excluding 60 percent of any  
60 amounts included in alternative minimum taxable income, as  
61 defined in s. 55(b)(2) of the Internal Revenue Code, if the  
62 taxpayer pays tax under s. 220.11(3).

63 3. In the case of a regulated investment company or real  
64 estate investment trust, an amount equal to the excess of the  
65 net long-term capital gain for the taxable year over the amount  
66 of the capital gain dividends attributable to the taxable year.

67 4. That portion of the wages or salaries paid or incurred  
68 for the taxable year which is equal to the amount of the credit  
69 allowable for the taxable year under s. 220.181. This  
70 subparagraph shall expire on the date specified in s. 290.016  
71 for the expiration of the Florida Enterprise Zone Act.

72 5. That portion of the ad valorem school taxes paid or  
73 incurred for the taxable year which is equal to the amount of  
74 the credit allowable for the taxable year under s. 220.182. This  
75 subparagraph shall expire on the date specified in s. 290.016  
76 for the expiration of the Florida Enterprise Zone Act.

77 6. The amount of emergency excise tax paid or accrued as a  
78 liability to this state under chapter 221 which tax is  
79 deductible from gross income in the computation of taxable  
80 income for the taxable year.

81 7. That portion of assessments to fund a guaranty  
82 association incurred for the taxable year which is equal to the  
83 amount of the credit allowable for the taxable year.

84 8. In the case of a nonprofit corporation which holds a

85 | pari-mutuel permit and which is exempt from federal income tax  
 86 | as a farmers' cooperative, an amount equal to the excess of the  
 87 | gross income attributable to the pari-mutuel operations over the  
 88 | attributable expenses for the taxable year.

89 | 9. The amount taken as a credit for the taxable year under  
 90 | s. 220.1895.

91 | 10. Up to nine percent of the eligible basis of any  
 92 | designated project which is equal to the credit allowable for  
 93 | the taxable year under s. 220.185.

94 | 11. The amount taken as a credit for the taxable year  
 95 | under s. 220.1875. The addition in this subparagraph is intended  
 96 | to ensure that the same amount is not allowed for the tax  
 97 | purposes of this state as both a deduction from income and a  
 98 | credit against the tax. This addition is not intended to result  
 99 | in adding the same expense back to income more than once.

100 | 12. The amount taken as a credit for the taxable year  
 101 | under s. 220.192.

102 | 13. The amount taken as a credit for the taxable year  
 103 | under s. 220.193.

104 | 14. Any portion of a qualified investment, as defined in  
 105 | s. 288.9913, which is claimed as a deduction by the taxpayer and  
 106 | taken as a credit against income tax pursuant to s. 288.9916.

107 | 15. The costs to acquire a tax credit pursuant to s.  
 108 | 288.1254(5) that are deducted from or otherwise reduce federal  
 109 | taxable income for the taxable year.

110 | 16. The amount taken as a credit for the taxable year  
 111 | under s. 220.194.

112 | Section 3. Section 220.194, Florida Statutes, is created

113 to read:

114 220.194 Tax credit for employment of the homeless.-

115 (1) As used in this section, the term:

116 (a) "Continuously employed" means that an employee has  
 117 worked for the corporation for at least 80 hours during each 30-  
 118 day period and has been employed at least 6 months following the  
 119 date that the employee began working for the corporation on or  
 120 after July 1, 2011.

121 (b) "Homeless person" means an individual whose primary  
 122 nighttime residence is a transitional, permanent supportive, or  
 123 permanent housing facility.

124 (c) "Transitional, permanent supportive, or permanent  
 125 housing facility" means a facility located in the state which  
 126 is:

127 1. A supervised, publicly or privately operated shelter  
 128 that is designed to provide temporary living accommodations,  
 129 including welfare hotels, congregate shelters, and transitional  
 130 housing for the mentally ill, and that receives federal homeless  
 131 assistance funding distributed by the United States Department  
 132 of Housing and Urban Development.

133 2. An emergency shelter that receives county homeless  
 134 assistance funding.

135 (2) For taxable years beginning on or after January 1,  
 136 2012, a tax credit of \$1,000 shall be allowed to a corporation  
 137 against any corporate income tax due under this chapter if the  
 138 corporation hires a homeless person who resides in an emergency  
 139 shelter, or a transitional, permanent supportive, or permanent  
 140 housing facility at the time he or she begins employment and who

HB 197

2011

141 remains continuously employed by the corporation for at least 6  
142 months. The tax credit may be taken only once per new employee.

143 (3) Upon applying for the credit, the corporation must  
144 provide the department with the following information:

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

146 1. The employee's name, social security number, and  
147 current address or, if the employee is no longer employed, the  
148 last known address of the person while employed by the  
149 corporation;

150 2. The address of the transitional, permanent supportive,  
151 or permanent housing facility where the employee was residing at  
152 the time he or she began employment and documentation from the  
153 facility which demonstrates that the employee qualified for and  
154 was residing at the facility at the time he or she began  
155 employment; and

156 3. The salary or hourly wages paid to the new employee  
157 during the taxable year.

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

162 (4) If the credit is not fully used in any one year, the  
163 unused amount may be carried forward for up to 5 years. The  
164 carryover credit may be used in a subsequent year if the tax  
165 imposed by this chapter exceeds the credit for the year after  
166 applying any other credits and unused credit carryovers in the  
167 order provided in s. 220.02(8).

168 (5) The corporation applying for the credit must

HB 197

2011

169 affirmatively demonstrate to the satisfaction of the department  
170 that it meets the requirements in this section. An application  
171 must be filed with the department by February 1 of each year for  
172 an allocation of the previous year's credit. The application  
173 must show that all of the requirements in this section were met  
174 during the preceding calendar year.

175 (6) Any person who fraudulently claims the credit is  
176 liable for payment of the credit, plus a mandatory penalty in  
177 the amount of 200 percent of the credit and interest at the rate  
178 provided in s. 220.807, and commits a felony of the third  
179 degree, punishable as provided in s. 775.082, s. 775.083, or s.  
180 775.084.

181 (7) The total amount of tax credit which may be granted  
182 under this section is \$2 million per calendar year. If the total  
183 amount of tax credit for applications submitted in a given  
184 calendar year exceeds \$2 million, the amount of tax credit per  
185 applicant shall be granted on a pro rata basis. If the full  
186 amount of the tax credit is not allowed due to the \$2 million-  
187 annual limitation, the balance shall be allowed in the following  
188 tax year. The amount not allowed in the previous tax year shall  
189 be allowed in full prior to the pro rata allocation of tax  
190 credit in the following tax year.

191 (8) The department may adopt rules and forms to administer  
192 this section.

193 (9) This section expires December 31, 2016, except for  
194 subsections (3) and (8), which expire December 31, 2022. In  
195 determining whether to reenact this section, the Legislature  
196 shall consider whether the revenue generated from wages paid to

HB 197

2011

197 qualifying employees outweighs the cost to the state in terms of  
198 the amount of taxes waived. The department shall collect and  
199 maintain data relating to the total amount of wages paid to  
200 employees for whom a tax credit has been claimed in order to  
201 assist the Legislature in making its determination.

202 Section 4. This act shall take effect July 1, 2011.