

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 job
 5 corporate tax credit; providing tax credits against the
 6 corporate income tax for the creation of qualifying green
 7 jobs; specifying the amount of the tax credit for each
 8 green job created and the maximum number of jobs for which
 9 a taxpayer may claim a credit; limiting the availability
 10 of green job tax credits to a specified period of tax
 11 years; providing for carryover of the tax credit;
 12 restricting a taxpayer from taking more than one tax
 13 credit for the same job under certain circumstances;
 14 disqualifying jobs transferred from one location to
 15 another from tax credit eligibility; requiring the Agency
 16 for Workforce Innovation to establish a Green Collar Job
 17 Council; providing membership of the council; providing
 18 duties and responsibilities of the council; providing a
 19 definition; providing for annual reports of the council;
 20 providing an effective date.

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

23
 24 Section 1. Section 220.194, Florida Statutes, is created
 25 to read:

26 220.194 Green job creation tax credit.-

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

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

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

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

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

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

57 that the job was continuously filled in this state during the
 58 respective taxable year.

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

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

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

77 Section 2. Green Collar Jobs Council.—

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

84 (a) K-12 education.

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85 (b) Postsecondary education.

86 (c) Business.

87 (d) Transportation.

88 (e) Housing.

89 (f) Employment development.

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

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

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

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

110 (c) Provide policy guidance to the clean and green
111 technology sectors for the creation of job training programs
112 that help prepare specific populations, such as at-risk youth,

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113 displaced workers, veterans, formerly incarcerated individuals,
114 and others facing barriers to employment.

115 (d) Develop, collect, analyze, and distribute statewide
116 and regional labor market data on the state's new and emerging
117 green industries, including data on workforce needs, trends, and
118 job growth.

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

121 (e) Foster regional collaboration in the green economic
122 sector.

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

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

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