

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

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 8 Be It Enacted by the Legislature of the State of Florida:
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10 Section 1. Section 220.194, Florida Statutes, is created
 11 to read:

12 220.194 Employment of former felons tax credit.-

13 (1) For taxable years beginning on or after January 1,
 14 2012, a tax credit of \$1,000 shall be allowed to a corporation
 15 against any corporate income tax due under this chapter if the
 16 corporation hires a person who has been convicted of a felony in
 17 this state and released from confinement and who remains
 18 continuously employed by the corporation for at least 6 months.
 19 The tax credit may be taken only once per new employee.

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

22 (a) Classified as a violent career criminal, habitual
 23 felony offender, habitual violent felony offender, or three-time
 24 violent felony offender under s. 775.084.

25 (b) Subject to registration as a sexual predator under s.
 26 775.21.

27 (c) Subject to registration as a sexual offender under s.
 28 943.0435.

HB 819

2011

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