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LEGISLATIVE ACTION

Senate

House

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Floor: 1a/RE/2R

03/09/2012 01:48 PM

Senator Gardiner moved the following:

Senate Amendment to Amendment (401580)

Delete lines 702 - 711

and insert:

Section 9. Subsections (3) and (5) of section 212.097,
Florida Statutes, are amended to read:

212.097 Urban High-Crime Area Job Tax Credit Program.—

(3) (a) An existing eligible business may apply for a tax
credit under this subsection at any time it is entitled to such
credit, except as restricted by this subsection. An existing
eligible business in a tier-one qualified high-crime area which
on the date of application has at least 5 more qualified
employees than it had 1 year prior to its date of application



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14 shall receive a \$1,500 tax credit for each such additional
15 employee. An existing eligible business in a tier-two qualified
16 high-crime area which on the date of application has at least 10
17 more qualified employees than it had 1 year prior to its date of
18 application shall receive a \$1,000 credit for each such
19 additional employee. An existing business in a tier-three
20 qualified high-crime area which on the date of application has
21 at least 15 more qualified employees than it had 1 year prior to
22 its date of application shall receive a \$500 tax credit for each
23 such additional employee. An existing eligible business may
24 apply for the credit under this subsection no more than once in
25 any 12-month period. Any existing eligible business that
26 received a credit under subsection (2) may not apply for the
27 credit under this subsection sooner than 12 months after the
28 application date for the credit under subsection (2).

29 (b) An existing eligible business that filed an application
30 for a tax credit under this subsection on or after January 1,
31 2009, and was denied because of the limitation set forth in
32 subsection (5) at the time of such application, may refile the
33 application on or before December 31, 2012, if the number of
34 qualified employees employed on the day the denied application
35 is refiled is no lower than the number of qualified employees on
36 the day the denied application was initially filed. Any credit
37 resulting from the refiled application is subject to the
38 aggregate limitation set forth in subsection (10) for the
39 calendar year 2012. For purposes of applying the tax credit
40 eligibility determination required by this section to the
41 refiled application, the terms "date of application" and
42 "application date" mean the date the denied application was



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43 initially filed.

44 (5) To be eligible for a tax credit under subsection (3),
45 the number of qualified employees employed 1 year before ~~prior~~
46 ~~to~~ the application date must be no lower than the number of
47 qualified employees on January 1, 2009, or on the application
48 date on which a credit under this section was based for any
49 previous application, including an application under subsection
50 (2).