



785530

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/11/2012	.	
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The Committee on Military Affairs, Space, and Domestic Security (Bennett) recommended the following:

**Senate Amendment to Amendment (710094)**

Delete lines 18 - 79  
and insert:

2. Who was hired by an eligible business on or after July 1, 2012, and had not previously been employed by the eligible business or its parent or an affiliated corporation;

3. Who performed duties connected to the operations of the eligible business on a regular, full-time basis for an average of at least 36 hours per week and for at least 3 months before an eligible business is awarded a tax credit; and

4. Whose employment by the eligible business has not formed



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13 the basis for any other claim to a credit pursuant to this  
14 chapter.

15 (2) A certified business shall receive a \$10,000 tax credit  
16 for each qualified employee, subject to limitation in subsection  
17 (5). The credit may be taken against:

18 (a) Corporate income taxes under chapter 220.

19 (b) Insurance premium tax under s. 624.509.

20 (c) Taxes on sales, use, and other transactions under  
21 chapter 212.

22 (d) Intangible personal property taxes under chapter 199.

23 (e) Excise taxes on documents under chapter 201.

24 (f) Ad valorem taxes paid, as defined in s. 220.03(1).

25 (g) State communications services taxes administered under  
26 chapter 202. This paragraph does not apply to the gross receipts  
27 tax imposed under chapter 203 and administered under chapter 202  
28 or the local communications services tax authorized under s.  
29 202.19.

30 (3) (a) To become a certified business, an officer of an  
31 eligible business must file under oath with the Department of  
32 Economic Opportunity an application that includes:

33 1. The name, address, and NAICS identifying code of the  
34 eligible business. As used in this subsection, "NAICS" means  
35 those classifications contained in the North American Industry  
36 Classification System, as published in 2007 by the Office of  
37 Management and Budget, Executive Office of the President.

38 2. Relevant employment information.

39 3. A sworn affidavit, signed by each employee for whom the  
40 eligible business is seeking credits under this section,  
41 attesting to his or her previous unemployment.



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42           4. Verification that the wages paid by the eligible  
43 business to each of its qualified employees exceeds the wage  
44 eligibility levels for Medicaid and other public assistance  
45 programs.

46           5. Any other information necessary to process the  
47 application.

48           (b) The Department of Economic Opportunity shall process  
49 applications to certify a business in the order in which the  
50 applications are received, without regard as to whether the  
51 applicant is a new or an existing business. The department shall  
52 review and approve or deny an application within 10 days after  
53 receiving a completed application. The department shall notify  
54 the applicant in writing as to the department's decision.

55           (c)1. The department shall submit a copy of the letter of  
56 certification to the Department of Revenue within 10 days after  
57 the department issues the letter of certification to the  
58 applicant.

59           2. If the application of an eligible business is not  
60 sufficient to certify the applicant business, the department  
61 must deny the application and issue a notice of denial to the  
62 applicant.

63           3. If the application of an eligible business does not  
64 contain sufficient documentation of the number of qualified  
65 employees, the department shall approve the application with  
66 respect to the employees for whom the department determines are  
67 qualified employees. The department must deny the application