

By Senator Smith

31-00622-13

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1 A bill to be entitled
2 An act relating to employment of felons; creating s.
3 220.197, F.S.; providing a tax credit for employment
4 of a person previously convicted of a felony;
5 providing requirements to receive the credit;
6 providing exceptions for certain felons; providing an
7 effective date.

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9 Be It Enacted by the Legislature of the State of Florida:

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11 Section 1. Section 220.197, Florida Statutes, is created to
12 read:

13 220.197 Employment of former felons tax credit.-

14 (1) For taxable years beginning on or after January 1,
15 2014, a tax credit of \$1,000 shall be allowed to a corporation
16 against any corporate income tax due under this chapter if the
17 corporation hires a person who has been convicted of a felony in
18 this state and released from confinement and who remains
19 continuously employed by the corporation for at least 1 year.
20 The tax credit may be taken only once per new employee.

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

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

26 (b) Subject to registration as a sexual predator under s.
27 775.21.

28 (c) Subject to registration as a sexual offender under s.
29 943.0435.

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Section 2. This act shall take effect January 1, 2014.