

1 A bill to be entitled
 2 An act relating to employment of felons; creating s.
 3 220.197, F.S.; providing a corporate income tax credit
 4 for employment of a person previously convicted of a
 5 felony; 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
 12 to read:

13 220.197 Employment of former felons tax credit.—

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

21 (2) The 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.

HB 513

2013

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

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