

1 A bill to be entitled
 2 An act relating to the agricultural job tax credit;
 3 creating s. 220.197, F.S.; providing definitions;
 4 providing a tax credit to eligible agricultural
 5 businesses that employ certain qualified employees;
 6 requiring eligible agricultural businesses to apply to
 7 the Department of Economic Opportunity for tax credit
 8 approval; providing application requirements;
 9 specifying that a business seeking a tax credit is
 10 responsible for demonstrating that it meets the
 11 requirements for the tax credit; providing for
 12 carryforward of tax credits; authorizing the
 13 Department of Economic Opportunity to adopt rules and
 14 guidelines; authorizing the Department of Revenue to
 15 adopt rules; amending s. 220.02, F.S.; revising the
 16 order in which specified tax credits are to be
 17 applied; providing an effective date.

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

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 21 Section 1. Section 220.197, Florida Statutes, is created
 22 to read:

23 220.197 Agricultural job tax credit.—

24 (1) As used in this section, the term:

25 (a) "Eligible agricultural business" means any business in
 26 this state subject to the tax imposed by this chapter that is

27 classified within sector 11 of the North American Industry
28 Classification System (NAICS), as published in 2012 by the
29 Office of Management and Budget, Executive Office of the
30 President.

31 (b) "Qualified employee" means a person:

32 1. Who is employed by an eligible agricultural business on
33 a regular, full-time basis for an average of at least 36 hours
34 per week and for at least 12 consecutive months.

35 2. Whose primary job duties include hand labor operations
36 in planting, cultivation, or harvesting agricultural crops.

37 (2) If approved by the Department of Economic Opportunity,
38 an eligible agricultural business shall receive a credit against
39 the tax imposed by this chapter for each qualified employee. The
40 tax credit shall be calculated as follows:

41 (a) For each qualified employee who is currently paid, and
42 who has been paid for at least 12 consecutive months, a wage of
43 at least the federal hourly minimum wage but less than \$10 per
44 hour, a business shall receive a tax credit in an amount equal
45 to 5 percent of the actual annual wage paid to the qualified
46 employee.

47 (b) For each qualified employee who is currently paid, and
48 who has been paid for at least 12 consecutive months, a wage of
49 at least \$10 per hour but less than \$13 per hour, a business
50 shall receive a tax credit in an amount equal to 8 percent of
51 the actual annual wage paid to the qualified employee.

52 (c) For each qualified employee who is currently paid, and

53 who has been paid for at least 12 consecutive months, a wage of
54 at least \$13 per hour but less than \$15 per hour, a business
55 shall receive a tax credit in an amount equal to 10 percent of
56 the actual annual wage paid to the qualified employee.

57 (d) For each qualified employee who is currently paid, and
58 who has been paid for at least 12 consecutive months, a wage of
59 at least \$15 or more per hour, a business shall receive a tax
60 credit in an amount equal to 15 percent of the actual annual
61 wage paid to the qualified employee.

62 (3) (a) In order to claim a credit under this section, an
63 eligible agricultural business must apply to the Department of
64 Economic Opportunity for approval. Each application for a credit
65 under this section shall include all information necessary to
66 verify that each qualified employee meets the requirements of
67 this section and shall include any other information that the
68 Department of Economic Opportunity may require. Each applicant
69 shall provide an affidavit certifying that all information
70 contained in the application is true and correct.

71 (b) The Department of Economic Opportunity shall review
72 and approve or deny each completed application within 10 days
73 after receipt and shall notify each applicant of the decision in
74 writing.

75 (c) The Department of Economic Opportunity shall submit a
76 copy of each letter of approval to the department within 10 days
77 after issuing the letter of approval to the applicant.

78 (4) It is the responsibility of the business seeking a tax

79 credit under this section to affirmatively demonstrate to the
 80 satisfaction of the Department of Economic Opportunity and the
 81 department that the business and the persons claimed as
 82 qualified employees meet the requirements of this section.

83 (5) If any credit granted pursuant to this section is not
 84 fully used in the first year for which it becomes available, the
 85 unused amount may be carried forward for a period not to exceed
 86 5 years. The carryover may be used in a subsequent year when the
 87 tax imposed by this chapter for such year exceeds the credit for
 88 such year under this section after applying the other credits
 89 and unused credit carryovers in the order provided in s.
 90 220.02(8).

91 (6) (a) The Department of Economic Opportunity may adopt
 92 rules governing the manner and form of applications for the tax
 93 credit and may establish guidelines for making an affirmative
 94 showing of qualification for the tax credit under this section.

95 (b) The department may adopt rules to administer this
 96 section, including rules establishing forms to claim a tax
 97 credit and providing examination and audit procedures required
 98 to administer this section.

99 Section 2. Subsection (8) of section 220.02, Florida
 100 Statutes, is amended to read:

101 220.02 Legislative intent.—

102 (8) It is the intent of the Legislature that credits
 103 against either the corporate income tax or the franchise tax be
 104 applied in the following order: those enumerated in s. 631.828,

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105 those enumerated in s. 220.191, those enumerated in s. 220.181,
106 those enumerated in s. 220.183, those enumerated in s. 220.182,
107 those enumerated in s. 220.1895, those enumerated in s. 220.195,
108 those enumerated in s. 220.184, those enumerated in s. 220.186,
109 those enumerated in s. 220.1845, those enumerated in s. 220.19,
110 those enumerated in s. 220.185, those enumerated in s. 220.1875,
111 those enumerated in s. 220.192, those enumerated in s. 220.193,
112 those enumerated in s. 288.9916, those enumerated in s.
113 220.1899, those enumerated in s. 220.197, those enumerated in s.
114 220.194, and those enumerated in s. 220.196.

115 Section 3. This act shall take effect July 1, 2014.