

A bill to be entitled

An act relating to the first-time, nonviolent drug offender tax credit; creating s. 220.197, F.S.; providing definitions; providing a tax credit to businesses that employ first-time, nonviolent drug offenders; requiring eligible businesses to apply to the Department of Economic Opportunity for tax credit approval; providing application requirements; specifying that a business seeking a tax credit is responsible for demonstrating that it meets the requirements for the tax credit; providing for carryforward of tax credits; authorizing the Department of Economic Opportunity to adopt rules and guidelines; authorizing the Department of Revenue to adopt rules; amending s. 220.02, F.S.; revising the order in which specified tax credits are to be applied; providing an effective date.

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

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

220.197 First-time, nonviolent drug offender tax credit.-

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

(a) "Eligible business" means any business subject to the tax imposed by this chapter.

27 (b) "First-time, nonviolent drug offender" means a person
 28 who has been convicted of a nonviolent, nontraffic-related
 29 misdemeanor for possession of a controlled substance or drug
 30 paraphernalia under chapter 893, possession of alcohol while
 31 under 21 years of age under s. 562.111, or possession of a
 32 controlled substance without a valid prescription under s.
 33 499.03, and who has not been convicted of any other criminal
 34 offense.

35 (c) "Qualified employee" means a person who:

36 1. Was under the age of 35 on the date that he or she was
 37 hired by an eligible business.

38 2. Performed duties connected to the operations of an
 39 eligible business on a regular, full-time basis for an average
 40 of at least 36 hours per week for at least 6 consecutive months.

41 3. Is a first-time, nonviolent drug offender.

42 4. Has completed a drug treatment and rehabilitation
 43 program approved or regulated by the Department of Children and
 44 Families.

45 (2) If approved by the Department of Economic Opportunity
 46 pursuant to subsection (3), an eligible business shall receive a
 47 \$200 tax credit for each qualified employee. An eligible
 48 business may receive a tax credit under this section for a
 49 maximum of 2 years per qualified employee.

50 (3) (a) In order to claim a credit under this section, an
 51 eligible business must apply to the Department of Economic
 52 Opportunity for approval. Each application for a credit under

53 this section shall include all information necessary to verify
54 that each qualified employee meets the requirements of this
55 section and shall include any other information that the
56 Department of Economic Opportunity may require. Each applicant
57 shall provide an affidavit certifying that all information
58 contained in the application is true and correct.

59 (b) The Department of Economic Opportunity shall review
60 and approve or deny each completed application within 10 days
61 after receipt and shall notify each applicant of the decision in
62 writing.

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

66 (4) It is the responsibility of the business seeking a tax
67 credit under this section to affirmatively demonstrate to the
68 satisfaction of the Department of Economic Opportunity and the
69 department that the business and the persons claimed as
70 qualified employees meet the requirements of this section.

71 (5) If any credit granted pursuant to this section is not
72 fully used in the first year for which it becomes available, the
73 unused amount may be carried forward for a period not to exceed
74 5 years. The carryover may be used in a subsequent year when the
75 tax imposed by this chapter for such year exceeds the credit for
76 such year under this section after applying the other credits
77 and unused credit carryovers in the order provided in s.
78 220.02 (8).

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

83 (b) The department may adopt rules to administer this
 84 section, including rules establishing forms to claim a tax
 85 credit and providing examination and audit procedures required
 86 to administer this section.

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

89 220.02 Legislative intent.—

90 (8) It is the intent of the Legislature that credits
 91 against either the corporate income tax or the franchise tax be
 92 applied in the following order: those enumerated in s. 631.828,
 93 those enumerated in s. 220.191, those enumerated in s. 220.181,
 94 those enumerated in s. 220.183, those enumerated in s. 220.182,
 95 those enumerated in s. 220.1895, those enumerated in s. 220.195,
 96 those enumerated in s. 220.184, those enumerated in s. 220.186,
 97 those enumerated in s. 220.1845, those enumerated in s. 220.19,
 98 those enumerated in s. 220.185, those enumerated in s. 220.1875,
 99 those enumerated in s. 220.192, those enumerated in s. 220.193,
 100 those enumerated in s. 288.9916, those enumerated in s.
 101 220.1899, those enumerated in s. 220.197, those enumerated in s.
 102 220.194, and those enumerated in s. 220.196.

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