

By Senator Bullard

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1 A bill to be entitled
2 An act relating to employment of felons; creating s.
3 205.172, F.S.; providing a local business 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 205.172, Florida Statutes, is created to
12 read:

13 205.172 Employment of former felons tax credit.-

14 (1) For taxable years beginning on or after July 1, 2017,
15 there shall be allowed a credit towards the costs of any receipt
16 to engage in any business or occupation in the state which may
17 be carried on mainly through the personal efforts of the
18 receiptholder as a means of livelihood equal to the costs of any
19 receipt or \$1,000, whichever is lower, if the receiptholder has
20 hired a person who has been convicted of a felony in this state
21 and released from confinement and who has remained continuously
22 employed by the receiptholder for at least 1 year. The credit
23 may be taken only once per new employee. When the county or
24 municipal business tax exceeds \$1,000, the remainder of such tax
25 in excess of \$1,000 shall be paid by the receiptholder in the
26 usual manner.

27 (2) The credit under this section is not available for
28 employment of a person who is:

29 (a) Classified as a violent career criminal, habitual

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30 felony offender, habitual violent felony offender, or three-time
31 violent felony offender under s. 775.084.

32 (b) Subject to registration as a sexual predator under s.
33 775.21.

34 (c) Subject to registration as a sexual offender under s.
35 943.0435.

36 Section 2. This act shall take effect July 1, 2016.