

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  
 12   to 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.

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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  
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.