

1 A bill to be entitled
 2 An act relating to a state work opportunity tax
 3 credit; amending s. 220.02, F.S.; revising legislative
 4 intent relating to the application of certain
 5 corporate income tax credits; creating s. 220.1893,
 6 F.S.; providing an additional credit against the
 7 corporate income tax, beginning on a specified date
 8 and under certain circumstances, for businesses hiring
 9 certain persons convicted of a felony; providing
 10 requirements and limitations; requiring the Department
 11 of Revenue and the Department of Economic Opportunity
 12 to adopt rules and authorizing establishment of
 13 certain guidelines; providing an effective date.

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

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 17 Section 1. Subsection (8) of section 220.02, Florida
 18 Statutes, is amended to read:

19 220.02 Legislative intent.—

20 (8) It is the intent of the Legislature that credits
 21 against either the corporate income tax or the franchise tax be
 22 applied in the following order: those enumerated in s. 631.828,
 23 those enumerated in s. 220.191, those enumerated in s. 220.181,
 24 those enumerated in s. 220.183, those enumerated in s. 220.182,
 25 those enumerated in s. 220.1895, those enumerated in s. 220.195,

26 those enumerated in s. 220.184, those enumerated in s. 220.186,
 27 those enumerated in s. 220.1845, those enumerated in s. 220.19,
 28 those enumerated in s. 220.185, those enumerated in s. 220.1875,
 29 those enumerated in s. 220.192, those enumerated in s. 220.193,
 30 those enumerated in s. 288.9916, those enumerated in s.
 31 220.1899, those enumerated in s. 220.194, ~~and~~ those enumerated
 32 in s. 220.196, and those enumerated in s. 220.1893.

33 Section 2. Section 220.1893, Florida Statutes, is created
 34 to read:

35 220.1893 State work opportunity tax credit.—

36 (1) (a) For taxable years beginning on or after January 1,
 37 2018, there shall be allowed a credit against the corporate
 38 income tax imposed by this chapter to any business that hires a
 39 person who has been convicted of a felony if the person is hired
 40 within 3 years after release from a state prison, or to any
 41 business that hires a person who has been convicted of a felony
 42 and who is on community control or probation, as defined in s.
 43 948.001.

44 (b)1. Except as provided in subparagraph 2., the credit
 45 shall equal 40 percent of the wages paid to the employee during
 46 each taxable period. A business may claim credits for no more
 47 than five eligible employees per taxable period and may receive
 48 up to \$2,400 in credits per eligible employee in that period.

49 2. For a small business or minority business enterprise,
 50 as defined in s. 288.703, the credit shall equal 50 percent of

51 the wages paid to the employee during each taxable period. The
52 small business or minority business enterprise may claim a
53 credit for no more than five eligible employees per taxable
54 period and may receive up to \$3,000 in credits per eligible
55 employee in that period.

56 (2) Before filing for a credit under this section, a
57 business must apply for and receive written notification from
58 the Department of Economic Opportunity that certifies that each
59 employee for whom the credit is claimed is a person as described
60 in paragraph (1) (a).

61 (3) The department and the Department of Economic
62 Opportunity shall adopt rules governing the manner and form of
63 applications for the credit and may establish guidelines
64 concerning the requisites for an affirmative showing of
65 qualification for the credit under this section.

66 Section 3. This act shall take effect upon becoming a law.