

1 A bill to be entitled

2 An act relating to a sales tax refund for eligible job
3 training organizations; creating s. 212.099, F.S.;
4 providing definitions; authorizing eligible businesses
5 to receive a refund of a specified amount of certain
6 sales taxes collected if such amount is used for
7 certain purposes relating to job training and
8 employment services; specifying the annual maximum
9 allowable tax refund for such organizations; providing
10 requirements for receiving the refund; authorizing the
11 Department of Economic Opportunity to certify
12 businesses; authorizing the Department of Revenue to
13 examine, within a certain timeframe, any refund
14 issued; providing the applicable interest rate on
15 overpayments and payments to ineligible businesses;
16 providing that an eligible business comprised of
17 commonly owned and controlled entities is deemed to be
18 a single business entity; requiring specified
19 companies to provide an annual report to the
20 Department of Economic Opportunity; providing an
21 effective date.

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

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25 Section 1. Section 212.099, Florida Statutes, is created

26 | to read:

27 | 212.099 Sales tax refund for eligible job training
 28 | organizations.-

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

30 | (a) "Eligible business" means an organization that:

31 | 1. Is an exempt organization under s. 501(c)(3) of the
 32 | Internal Revenue Code of 1986, as amended;

33 | 2. Provides job training and employment services to low-
 34 | income persons, as defined in s. 420.0004(11), individuals who
 35 | have workplace disadvantages, or individuals with barriers to
 36 | employment;

37 | 3. Is accredited by the Commission on Accreditation of
 38 | Rehabilitation Facilities; and

39 | 4. Is certified by the Department of Economic Opportunity
 40 | as meeting the requirements of this section.

41 | (b) "Growth in employment hours" means the annual growth
 42 | in the number of hours worked by employees in the current year
 43 | compared with the number of hours worked by employees in the
 44 | previous year.

45 | (c) "Job training and employment services" means programs
 46 | and services that are provided to improve job readiness, assist
 47 | workers in gaining employment and adapting to the changing labor
 48 | market, and achieve worker success through self-sufficiency.

49 | (2) An eligible business is entitled to a refund of 10
 50 | percent of the sales tax remitted to the department during the

51 prior state fiscal year on its sales of goods donated to the
52 business. The refund must be reserved exclusively for use in any
53 of the following:

54 (a) Growth in employment hours;

55 (b) Job training and employment services to low-income
56 persons, as defined in s. 420.0004(11), individuals who have
57 workplace disadvantages, and individuals with barriers to
58 employment; or

59 (c) Job training and employment services for veterans.

60 (3) The total amount of refunds issued under this section
61 may not exceed \$2 million in any state fiscal year granted on a
62 first-come, first-served basis.

63 (4) A business seeking a refund under this section must
64 submit an initial application to the Department of Economic
65 Opportunity by July 15, which sets forth that the business meets
66 the requirements under paragraph (1)(a) and that the refund will
67 be used exclusively for the purposes in subsection (2). The
68 business may submit supporting information as prescribed by
69 rule.

70 (5) The Department of Economic Opportunity must verify the
71 application and notify the business of its determination within
72 15 days of receiving the application. If the Department of
73 Economic Opportunity approves the application, it must send to
74 the eligible business a notice that indicates its certification
75 to receive a refund of certain sales and use tax remitted under

76 | this chapter. Upon the Department of Economic Opportunity's
77 | issuance of a certification, such certification remains in
78 | effect so long as the eligible business is in compliance with
79 | the requirements of this section.

80 | (6) An eligible business certified under this section must
81 | apply to the department between August 1 and August 31 of each
82 | year to receive a refund. The first application for a refund
83 | submitted to the department must be accompanied by a copy of the
84 | certification.

85 | (7) For purposes of this section, an eligible business
86 | comprised of commonly owned and controlled entities is deemed to
87 | be a single business entity.

88 | (8) By July 15 of each year, an eligible business must
89 | provide a report to the Department of Economic Opportunity which
90 | describes the use of the amount refunded. The report must
91 | include all of the following:

92 | (a) The amount of the refund used for capital costs.

93 | (b) The amount of the refund used to create growth in
94 | employment hours.

95 | (c) The total annual growth in employment hours.

96 | (d) The amount of the refund used for job training and
97 | employment services.

98 | (e) The number of individuals who participated in job
99 | training and employment services at the eligible business for
100 | the fiscal year in which the requested funds were remitted to

101 the department.

102 (f) A statement declaring that the eligible business
103 continues to meet the requirements of this section.

104 (9) Administration.—

105 (a) The Department of Economic Opportunity may adopt rules
106 to administer this section, including rules for the approval and
107 disapproval of applications by businesses.

108 (b) The decision of the Department of Economic Opportunity
109 must be in writing or, if agreed to by the eligible business,
110 electronic mail. Upon approval, the Department of Economic
111 Opportunity shall transmit a copy of the decision to the
112 department.

113 (c) If the Department of Economic Opportunity determines
114 that an eligible business no longer qualifies for the refund
115 under this section, the Department of Economic Opportunity must
116 notify the department immediately. The department may not issue
117 a refund after receiving such notification.

118 (d) Notwithstanding s. 95.091(3)(a)6.b., the department may
119 examine any refund within 4 years after the date of which a
120 refund is granted. The overpayment of a refund or a refund
121 issued to an ineligible business is subject to repayment and
122 interest at the rate calculated pursuant to s. 213.235.

123 Section 2. This act shall take effect July 1, 2018.