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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/14/2018	.	
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Appropriations Subcommittee on Transportation, Tourism, and  
Economic Development (Steube) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Section 212.099, Florida Statutes, is created to  
read:

212.099 Sales tax refund for eligible job training  
organizations.—

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



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10           (a) "Eligible job training organization" means an  
11 organization that:

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

14           2. Provides job training and employment services to low-  
15 income persons, as defined in s. 420.0004(11), individuals who  
16 have workplace disadvantages, or individuals with barriers to  
17 employment; and

18           3. Is accredited by the Commission on Accreditation of  
19 Rehabilitation Facilities.

20           (b) "Growth in employment hours" means the growth in the  
21 number of hours worked by employees at the eligible job training  
22 organization in the most recently completed state fiscal year  
23 compared with the number of hours worked by employees at the  
24 eligible job training organization in the state fiscal year  
25 immediately prior to the most recently completed state fiscal  
26 year.

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

31           (2) An eligible job training organization is entitled to a  
32 refund of 10 percent of the sales tax remitted to the department  
33 during the most recently completed state fiscal year on its  
34 sales of goods donated to the organization. The organization  
35 must reserve the refund exclusively for use in any of the  
36 following:

37           (a) Growth in employment hours;

38           (b) Job training and employment services to low-income



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39 persons, as defined in s. 420.0004(11), individuals who have  
40 workplace disadvantages, and individuals with barriers to  
41 employment; or

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

43 (3) The total amount of refunds that the department may  
44 issue under this section may not exceed \$2 million in any state  
45 fiscal year. Refunds must be granted on a first-come, first-  
46 served basis.

47 (4) An eligible job training organization seeking a refund  
48 under this section must first submit an application to the  
49 Department of Economic Opportunity by July 15, which sets forth  
50 that the organization meets the requirements under paragraph  
51 (1) (a) and that the refund will be used exclusively for the  
52 purposes listed in subsection (2). The organization must submit  
53 supporting information as prescribed by the Department of  
54 Economic Opportunity by rule.

55 (5) (a) The Department of Economic Opportunity must verify  
56 the application and notify the organization of its determination  
57 within 15 days of receiving a complete application. The decision  
58 of the Department of Economic Opportunity must be in writing or,  
59 if agreed to by the applicant, electronic mail.

60 (b) If the Department of Economic Opportunity makes a  
61 determination to approve the application, then the notice sent  
62 to the eligible job training organization must include a  
63 certification that the organization is eligible to receive a  
64 refund of certain sales and use tax remitted under this chapter.  
65 The Department of Economic Opportunity shall transmit a copy of  
66 the notice and certification, if applicable, to the department.

67 (c) Upon the Department of Economic Opportunity's issuance



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68 of a certification, such certification remains in effect so long  
69 as the eligible job training organization is in compliance with  
70 the requirements of this section.

71 (6) An eligible job training organization certified under  
72 this section must apply to the department between August 1 and  
73 August 31 of each year to receive a refund. The first time that  
74 an organization submits an application for a refund to the  
75 department the application must be accompanied by a copy of the  
76 certification. Subsequent applications by an organization do not  
77 need to include the certification. The organization must submit  
78 any information required by the department as part of the  
79 application for the refund.

80 (7) For purposes of this section, an eligible job training  
81 organization comprised of commonly owned and controlled entities  
82 is deemed to be a single organization.

83 (8) By August 1 following each state fiscal year in which  
84 an eligible job training organization received a refund pursuant  
85 to subsection (2), the organization must provide a report to the  
86 Department of Economic Opportunity about the use of such funds  
87 as required in subsection (2). The report must include at least  
88 all of the following:

89 (a) The amount of the refund used to create growth in  
90 employment hours.

91 (b) The total growth in employment hours.

92 (c) The amount of the refund used for job training and  
93 employment services.

94 (d) The number of individuals who participated in job  
95 training and employment services at the eligible job training  
96 organization.



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97           (e) A statement declaring that the eligible job training  
98 organization continues to meet the requirements of this section.

99           (9) Administration.—

100           (a) The Department of Economic Opportunity may adopt rules  
101 to administer this section, including rules for the approval and  
102 disapproval of applications.

103           (b) If the Department of Economic Opportunity determines  
104 that an eligible job training organization no longer qualifies  
105 for the refund under this section, the Department of Economic  
106 Opportunity must notify the department immediately. The  
107 department may not issue a refund after receiving such  
108 notification.

109           (c) Notwithstanding s. 95.091(3)(a)6.b., the department may  
110 audit any refund within 4 years after the date of which a refund  
111 is granted. The overpayment of a refund or a refund issued to an  
112 ineligible organization is subject to repayment and interest at  
113 the rate calculated pursuant to s. 213.235.

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

116 ===== T I T L E   A M E N D M E N T =====

117 And the title is amended as follows:

118           Delete everything before the enacting clause  
119 and insert:

120                           A bill to be entitled  
121           An act relating to a sales tax refund for eligible job  
122           training organizations; creating s. 212.099, F.S.;  
123           providing definitions; authorizing eligible  
124           organizations to receive a refund of a specified  
125           amount of certain sales taxes collected if such amount



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126 is used for certain purposes; specifying the annual  
127 maximum allowable tax refund for such organizations;  
128 providing requirements for receiving the refund;  
129 authorizing the Department of Economic Opportunity to  
130 certify organizations; authorizing the Department of  
131 Revenue to audit, within a certain timeframe, any  
132 refund issued; providing the applicable interest rate  
133 on overpayments and payments to ineligible  
134 organizations; providing that an eligible organization  
135 comprised of commonly owned and controlled entities is  
136 a single organization; requiring eligible  
137 organizations to provide a report to the Department of  
138 Economic Opportunity; providing an effective date.