

By Senator Lee

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1 A bill to be entitled
2 An act relating to a sales tax refund for eligible job
3 training organizations; creating s. 212.094, F.S.;
4 defining terms; providing that eligible job training
5 organizations are entitled to receive a refund of a
6 specified percentage of certain sales taxes remitted
7 to the Department of Revenue; requiring such
8 organizations to use the refund only for specified
9 purposes; specifying a limit on the total amount of
10 refunds issued by the department in any state fiscal
11 year; requiring that refunds be granted on a first-
12 come, first-served basis; specifying requirements for
13 applying for a certain certification with the
14 Department of Economic Opportunity; specifying
15 requirements and procedures for the Department of
16 Economic Opportunity in reviewing and approving
17 applications; specifying that certifications remain
18 valid so long as such organizations comply with
19 certain requirements; providing that such
20 organizations must annually apply for refunds with the
21 Department of Revenue within a certain timeframe;
22 providing requirements for refund applications;
23 providing construction; requiring such organizations,
24 under certain circumstances and at certain timeframes,
25 to provide a specified report to the Department of
26 Economic Opportunity; authorizing the Department of
27 Economic Opportunity to adopt rules; requiring the
28 Department of Economic Opportunity to notify the
29 Department of Revenue under certain circumstances;

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30 prohibiting the Department of Revenue from issuing
31 refunds after receiving such notifications;
32 authorizing the Department of Revenue to audit any
33 refunds within a certain timeframe; providing that
34 refund overpayments and refunds issued to ineligible
35 organizations are subject to repayment and specified
36 interest; providing an effective date.

37
38 Be It Enacted by the Legislature of the State of Florida:

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40 Section 1. Section 212.094, Florida Statutes, is created to
41 read:

42 212.094 Sales tax refund for eligible job training
43 organizations.-

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

45 (a) "Eligible job training organization" means an
46 organization that:

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

49 2. Provides job training and employment services to low-
50 income persons as defined in s. 420.0004, individuals who have
51 workplace disadvantages, or individuals with barriers to
52 employment; and

53 3. Is accredited by the Commission on Accreditation of
54 Rehabilitation Facilities.

55 (b) "Growth in employment hours" means the growth in the
56 number of hours worked by employees at an eligible job training
57 organization in the most recently completed state fiscal year,
58 compared to the number of hours worked by employees at the

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59 eligible job training organization in the state fiscal year
60 immediately before the most recently completed state fiscal
61 year.

62 (c) "Job training and employment services" means programs
63 and services that are provided to improve job readiness, to
64 assist workers in gaining employment and adapting to the
65 changing labor market, and to help workers achieve success
66 through self-sufficiency.

67 (2) An eligible job training organization is entitled to a
68 refund of 10 percent of the sales tax remitted to the department
69 during the most recently completed state fiscal year on its
70 sales of goods donated to the organization. The organization
71 must reserve the refund exclusively for use in any of the
72 following:

73 (a) Growth in employment hours.

74 (b) Job training and employment services to low-income
75 persons as defined in s. 420.0004, individuals who have
76 workplace disadvantages, and individuals with barriers to
77 employment.

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

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

83 (4) An organization seeking a refund under this section
84 must first submit an application to the Department of Economic
85 Opportunity by July 15, which sets forth that the organization
86 meets the requirements under paragraph (1)(a) and that the
87 refund will be used exclusively for the purposes listed in

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88 subsection (2). The organization must submit supporting
89 information as prescribed by the Department of Economic
90 Opportunity by rule.

91 (5) (a) The Department of Economic Opportunity shall verify
92 the application and notify the organization of its determination
93 within 15 days after receiving a complete application. The
94 Department of Economic Opportunity shall communicate its
95 decision in writing or, if agreed to by the applicant, via e-
96 mail.

97 (b) If the Department of Economic Opportunity approves the
98 application, the notice sent to the eligible job training
99 organization must include a certification that the organization
100 is eligible to receive a refund of certain sales and use tax
101 remitted under this chapter. The Department of Economic
102 Opportunity shall transmit a copy of the notice and
103 certification, if applicable, to the department.

104 (c) Upon the Department of Economic Opportunity's issuance
105 of a certification, the certification remains valid so long as
106 the eligible job training organization is in compliance with the
107 requirements of this section.

108 (6) An eligible job training organization certified under
109 this section must apply to the department between August 1 and
110 August 31 of each year to receive a refund. A copy of the
111 certification must be included in an eligible job training
112 organization's first application for a refund, but is not
113 required to be included in subsequent applications. The
114 organization must submit any information required by the
115 department as part of its application for the refund.

116 (7) For purposes of this section, an eligible job training

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117 organization comprised of commonly owned and controlled entities
118 is deemed to be a single organization.

119 (8) By August 1 following each state fiscal year in which
120 an eligible job training organization received a refund pursuant
121 to subsection (2), the organization must provide a report to the
122 Department of Economic Opportunity regarding the use of the
123 funds in accordance with subsection (2). The report must include
124 at least all of the following:

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

127 (b) The total growth in employment hours.

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

130 (d) The number of individuals who participated in job
131 training and employment services at the eligible job training
132 organization.

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

135 (9) (a) The Department of Economic Opportunity may adopt
136 rules to administer this section, including rules for the
137 approval and disapproval of applications.

138 (b) If the Department of Economic Opportunity determines
139 that an eligible job training organization no longer qualifies
140 for the refund under this section, the Department of Economic
141 Opportunity must notify the department immediately. The
142 department may not issue a refund after receiving such
143 notification.

144 (c) Notwithstanding s. 95.091(3)(a)6.b., the department may
145 audit any refund within 4 years after a refund is granted. The

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146 overpayment of a refund or a refund issued to an ineligible
147 organization is subject to repayment and interest at the rate
148 calculated pursuant to s. 213.235.

149 Section 2. This act shall take effect July 1, 2019.