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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; providing
32 that refund overpayments and refunds issued to
33 ineligible organizations are subject to repayment and
34 specified interest; authorizing the Department of
35 Revenue to adopt emergency rules; providing for
36 expiration of the authorization; providing effective
37 dates.

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

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41 Section 1. Effective July 1, 2019, section 212.094, Florida
42 Statutes, is created to read:

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

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

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

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

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

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

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

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59 compared to the number of hours worked by employees at the
60 eligible job training organization in the state fiscal year
61 immediately before the most recently completed state fiscal
62 year.

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

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

74 (a) Growth in employment hours.

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

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

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

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

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88 refund will be used exclusively for the purposes listed in
89 subsection (2). The organization must submit supporting
90 information as prescribed by the Department of Economic
91 Opportunity by rule.

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

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

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

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

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

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

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

128 (b) The total growth in employment hours.

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

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

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

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

139 (b) If the Department of Economic Opportunity determines
140 that an eligible job training organization no longer qualifies
141 for the refund under this section, the Department of Economic
142 Opportunity must notify the department by August 31. The
143 department may not issue a refund after receiving such
144 notification.

145 (c) The overpayment of a refund or a refund issued to an

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146 ineligible organization is subject to repayment and interest at
147 the rate calculated pursuant to s. 213.235.

148 Section 2. (1) The Department of Revenue is authorized, and
149 all conditions are deemed met, to adopt emergency rules pursuant
150 to s. 120.54(4), Florida Statutes, for the purpose of
151 administering this act.

152 (2) Notwithstanding any other law, emergency rules adopted
153 pursuant to subsection (1) are effective for 6 months after
154 adoption and may be renewed during the pendency of procedures to
155 adopt permanent rules addressing the subject of the emergency
156 rules.

157 (3) This section expires July 1, 2020.

158 Section 3. Except as otherwise expressly provided in this
159 act, this act shall take effect upon becoming a law.