

1 A bill to be entitled

2 An act relating to a sales tax refund for certified
3 job training organizations; creating s. 212.0991,
4 F.S.; providing definitions; authorizing certified
5 organizations to receive refunds of certain sales
6 taxes collected if such amount is used for job
7 training and employment services; specifying the
8 annual maximum allowable tax refund for such
9 organizations; providing requirements for receiving
10 the refund; authorizing the Department of Economic
11 Opportunity to certify organizations; authorizing the
12 Department of Revenue to audit, within a certain
13 timeframe, any refund issued; providing the applicable
14 interest rate on overpayments and payments to
15 ineligible organizations; providing that a job
16 training organization comprised of commonly owned and
17 controlled entities is a single organization;
18 requiring certified organizations to provide an annual
19 report to the Department of Economic Opportunity;
20 providing an effective date.

21
22 Be It Enacted by the Legislature of the State of Florida:

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24 Section 1. Section 212.0991, Florida Statutes, is created
25 to read:

26 | 212.0991 Sales tax refund for eligible job training
 27 | organizations.—

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

29 | (a) "Certified job training organization" means an
 30 | 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, individuals who have
 35 | 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) A certified job training organization is entitled to a
 50 | refund of 10 percent of the sales tax remitted to the department

51 during the prior state fiscal year on its sales of goods donated
52 to the organization. The refund must be reserved exclusively for
53 use in any 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, 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 and shall be
62 refunded on a first-come, first-served basis.

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

71 (5) The Department of Economic Opportunity must verify the
72 application and notify the organization of its determination
73 within 15 days after receiving the application. If the
74 Department of Economic Opportunity approves the application, it
75 must send to the job training organization a certificate that

76 authorizes the organization to receive a refund of certain sales
 77 and use tax remitted under this chapter. Upon the Department of
 78 Economic Opportunity's issuance of a certificate, such
 79 certification remains in effect so long as the certified job
 80 training organization is in compliance with the requirements of
 81 this section.

82 (6) Each certified job training organization must apply to
 83 the department between August 1 and August 31 of each year to
 84 receive a refund. The first application for a refund submitted
 85 to the department must be accompanied by a copy of the
 86 certificate.

87 (7) For purposes of this section, a certified job training
 88 organization comprised of commonly owned and controlled entities
 89 is deemed to be a single organization.

90 (8) By July 15 of each year, each certified job training
 91 organization must provide a report to the Department of Economic
 92 Opportunity which describes the use of the amount refunded. The
 93 report must include the following:

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

96 (b) The total annual growth in employment hours.

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

99 (d) The number of individuals who participated in job
 100 training and employment services at the certified job training

101 organization for the fiscal year in which the refund was issued.

102 (e) A statement declaring that the certified job training
103 organization continues to meet the requirements of this section.

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

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

111 (c) If the Department of Economic Opportunity determines
112 that a certified job training organization no longer qualifies
113 for refunds under this section, the Department of Economic
114 Opportunity must notify the department immediately. The
115 department may not issue a refund after receiving such
116 notification.

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

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