

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED _____ (Y/N)
ADOPTED AS AMENDED _____ (Y/N)
ADOPTED W/O OBJECTION _____ (Y/N)
FAILED TO ADOPT _____ (Y/N)
WITHDRAWN _____ (Y/N)
OTHER

1 Committee/Subcommittee hearing bill: Secondary Education &
2 Career Development Subcommittee
3 Representative Giallombardo offered the following:
4

5 **Amendment (with title amendment)**

6 Remove everything after the enacting clause and insert:
7 Section 1. Section 220.199, Florida Statutes, is created
8 to read:

9 220.199 Apprenticeship tax credit program.—

10 (1) For purposes of this section, the term:

11 (a) "Apprentice" has the same meaning as in s. 446.021(2).

12 (b) "Apprenticeship program" has the same meaning as in s.
13 446.021(6).

14 (2)(a) For taxable years beginning on or after January 1,
15 2023, a taxpayer who employs an apprentice in an apprenticeship
16 program is eligible to receive a credit against the tax imposed

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17 by this chapter in an amount up to \$2,000 for each apprentice
18 employed in the previous tax year. The tax credit shall equal
19 dollar for dollar the total number of hours that the apprentice
20 worked in the previous tax year, up to 2,000 hours.

21 (b) In order to claim a tax credit, a taxpayer must
22 provide to the department the taxpayer's Registered
23 Apprenticeship Partners Information Data System (RAPIDS) program
24 identification number, which the department may verify with the
25 Department of Education. The taxpayer must also provide to the
26 department the following information:

27 1. The RAPIDS apprentice identification number for each
28 apprentice employed in the previous taxable year;

29 2. The total number of hours that each apprentice worked
30 in the previous taxable year;

31 3. A calculation of the total amount of tax credit sought
32 for each apprentice employed in the previous taxable year; and

33 4. The total amount of tax credit sought for all
34 apprentices employed in the applicable taxable year.

35 (c) The department may validate the taxpayer's eligibility
36 to claim a tax credit under this section by verifying the
37 taxpayer's RAPIDS program identification number and the
38 apprentice's RAPIDS identification number.

39 (d) A taxpayer may not claim a tax credit for an
40 individual apprentice for more than 4 taxable years.

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41 (3) Any unused tax credit authorized under this section
42 may be carried forward and claimed by the taxpayer for up to 5
43 taxable years.

44 (4) The department may adopt rules governing the manner
45 and form of applications for the tax credit and establishing
46 requirements for the proper administration of the tax credit.

47 Section 2. This act shall take effect July 1, 2022.

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

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Remove everything before the enacting clause and insert:

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A bill to be entitled

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An act relating to apprenticeship tax credit; creating

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s. 220.199, F.S.; providing definitions; providing a

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tax credit to certain taxpayers who employ apprentices

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in an apprenticeship program; providing a cap on the

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amount of tax credit per apprentice; specifying

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information the taxpayer must provide to the

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Department of Revenue to claim a tax credit;

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specifying the method for calculating the tax credit;

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prohibiting taxpayers from claiming a tax credit for

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an individual apprentice for more than a specified

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number of years; authorizing tax credits to be carried

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forward for up to a specified number of years;

COMMITTEE/SUBCOMMITTEE AMENDMENT

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65 | authorizing the Department of Revenue to adopt rules;
66 | providing an effective date.