

1                                   A bill to be entitled  
 2           An act relating to apprenticeship tax credit; creating  
 3           s. 220.199, F.S.; providing definitions; providing a  
 4           tax credit to certain taxpayers who employ apprentices  
 5           in specified programs; providing a cap on the amount  
 6           of tax credit per apprentice; specifying the method  
 7           for calculating the tax credit; prohibiting taxpayers  
 8           from claiming a tax credit for an individual  
 9           apprentice for more than a specified number of years;  
 10          authorizing tax credits to be carried forward for up  
 11          to a specified number of years; authorizing the  
 12          Department of Revenue to adopt rules; providing an  
 13          effective date.

14  
 15   Be It Enacted by the Legislature of the State of Florida:

16  
 17          Section 1.   Section 220.199, Florida Statutes, is created  
 18          to read:

19               220.199 Apprenticeship tax credit program.—

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

21               (a) "Apprentice" has the same meanings as in s.

22               446.021(2).

23               (b) "Apprenticeship program" has the same meaning as in s.

24               446.021(6).

25               (2) (a) For taxable years beginning on or after January 1,

26 2023, a taxpayer who employs an apprentice in an approved  
27 apprenticeship program is eligible to receive a credit against  
28 the tax imposed by this chapter in an amount up to \$2,000 for  
29 each apprentice employed in the applicable tax year. The tax  
30 credit shall equal dollar for dollar the total number of hours,  
31 up to 2,000 hours, that the apprentice worked in the applicable  
32 tax year.

33 (b) A taxpayer may not claim a tax credit for an  
34 individual apprentice for more than 4 taxable years.

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

38 (4) The department may adopt rules governing the manner  
39 and form of applications for the tax credit and establishing  
40 requirements for the proper administration of the tax credit.

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