1	A bill to be entitled
2	An act relating to apprenticeship tax credits;
3	creating s. 220.199, F.S.; providing definitions;
4	providing a tax credit to certain taxpayers who employ
5	apprentices in an apprenticeship program; providing a
6	cap on the amount of tax credit per apprentice;
7	specifying information the taxpayer must provide to
8	the Department of Revenue to claim a tax credit;
9	specifying the method for calculating the tax credit;
10	prohibiting taxpayers from claiming a tax credit for
11	an individual apprentice for more than a specified
12	number of years; authorizing tax credits to be carried
13	forward for up to a specified number of years;
14	authorizing the department to adopt rules; providing
15	an effective date.
16	
17	Be It Enacted by the Legislature of the State of Florida:
18	
19	Section 1. Section 220.199, Florida Statutes, is created
20	to read:
21	220.199 Apprenticeship tax credit program.—
22	(1) For purposes of this section, the term:
23	(a) "Apprentice" has the same meaning as in s. 446.021(2).
24	(b) "Apprenticeship program" has the same meaning as in s.
25	446.021(6).

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26   (2)(a) For taxable years beginning on or after January 1,
27   2023, a taxpayer who employs an apprentice in an apprenticeship
28   program is eligible to receive a credit against the tax imposed
29   by this chapter in an amount up to $2,000 for each apprentice
30   employed in the previous tax year. The tax credit shall equal
31   dollar for dollar the total number of hours that the apprentice
32   worked in the previous tax year, up to 2,000 hours.
33   (b) In order to claim a tax credit, a taxpayer must
34   provide to the department the taxpayer's Registered
35   Apprenticeship Partners Information Data System (RAPIDS) program
36   identification number, which the department may verify with the
37   Department of Education. The taxpayer must also provide to the
38   department the following information:
39   1. The RAPIDS apprentice identification number for each
40   apprentice employed in the previous taxable year;
41   2. The total number of hours that each apprentice worked
42   in the previous taxable year;
43   3. A calculation of the total amount of tax credit sought
44   for each apprentice employed in the previous taxable year; and
45   4. The total amount of tax credit sought for all
46   apprentices employed in the applicable taxable year.
47   (c) The department may validate the taxpayer's eligibility
48   to claim a tax credit under this section by verifying the
49   taxpayer's RAPIDS program identification number and the
50   apprentice's RAPIDS apprentice identification number.

51   (d)   A taxpayer may not claim a tax credit for an
52   individual apprentice for more than 4 taxable years.
53   (3)   Any unused tax credit authorized under this section
54   may be carried forward and claimed by the taxpayer for up to 5
55   taxable years.
56   (4)   The department may adopt rules governing the manner
57   and form of applications for the tax credit and establishing
58   requirements for the proper administration of the tax credit.
59   Section 2.   This act shall take effect July 1, 2022.

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