



285140

576-03251-18

Proposed Committee Substitute by the Committee on Appropriations  
(Appropriations Subcommittee on Transportation, Tourism, and  
Economic Development)

A bill to be entitled

An act relating to a sales tax refund for eligible job  
training organizations; creating s. 212.099, F.S.;  
providing definitions; authorizing eligible  
organizations to receive a refund of a specified  
amount of certain sales taxes collected if such amount  
is used for certain purposes; specifying the annual  
maximum allowable tax refund for such organizations;  
providing requirements for receiving the refund;  
authorizing the Department of Economic Opportunity to  
certify organizations; authorizing the Department of  
Revenue to audit, within a certain timeframe, any  
refund issued; providing the applicable interest rate  
on overpayments and payments to ineligible  
organizations; providing that an eligible organization  
comprised of commonly owned and controlled entities is  
a single organization; requiring eligible  
organizations to provide a report to the Department of  
Economic Opportunity; providing an effective date.

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

Section 1. Section 212.099, Florida Statutes, is created to  
read:

212.099 Sales tax refund for eligible job training  
organizations.-



285140

576-03251-18

- 27       (1) As used in this section, the term:  
28       (a) "Eligible job training organization" means an  
29 organization that:  
30       1. Is an exempt organization under s. 501(c)(3) of the  
31 Internal Revenue Code of 1986, as amended;  
32       2. Provides job training and employment services to low-  
33 income persons, as defined in s. 420.0004(11), individuals who  
34 have workplace disadvantages, or individuals with barriers to  
35 employment; and  
36       3. Is accredited by the Commission on Accreditation of  
37 Rehabilitation Facilities.  
38       (b) "Growth in employment hours" means the growth in the  
39 number of hours worked by employees at the eligible job training  
40 organization in the most recently completed state fiscal year  
41 compared with the number of hours worked by employees at the  
42 eligible job training organization in the state fiscal year  
43 immediately prior to the most recently completed state fiscal  
44 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) An eligible job training organization is entitled to a  
50 refund of 10 percent of the sales tax remitted to the department  
51 during the most recently completed state fiscal year on its  
52 sales of goods donated to the organization. The organization  
53 must reserve the refund exclusively for use in any of the  
54 following:  
55       (a) Growth in employment hours;



285140

576-03251-18

56       (b) Job training and employment services to low-income  
57 persons, as defined in s. 420.0004(11), individuals who have  
58 workplace disadvantages, and individuals with barriers to  
59 employment; or

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

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

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

73       (5) (a) The Department of Economic Opportunity must verify  
74 the application and notify the organization of its determination  
75 within 15 days of receiving a complete application. The decision  
76 of the Department of Economic Opportunity must be in writing or,  
77 if agreed to by the applicant, electronic mail.

78       (b) If the Department of Economic Opportunity makes a  
79 determination to approve the application, then the notice sent  
80 to the eligible job training organization must include a  
81 certification that the organization is eligible to receive a  
82 refund of certain sales and use tax remitted under this chapter.  
83 The Department of Economic Opportunity shall transmit a copy of  
84 the notice and certification, if applicable, to the department.



285140

576-03251-18

85           (c) Upon the Department of Economic Opportunity's issuance  
86 of a certification, such certification remains in effect so long  
87 as the eligible job training organization is in compliance with  
88 the requirements of this section.

89           (6) An eligible job training organization certified under  
90 this section must apply to the department between August 1 and  
91 August 31 of each year to receive a refund. The first time that  
92 an organization submits an application for a refund to the  
93 department the application must be accompanied by a copy of the  
94 certification. Subsequent applications by an organization do not  
95 need to include the certification. The organization must submit  
96 any information required by the department as part of the  
97 application for the refund.

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

101           (8) By August 1 following each state fiscal year in which  
102 an eligible job training organization received a refund pursuant  
103 to subsection (2), the organization must provide a report to the  
104 Department of Economic Opportunity about the use of such funds  
105 as required in subsection (2). The report must include at least  
106 all of the following:

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

109           (b) The total growth in employment hours.

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

112           (d) The number of individuals who participated in job  
113 training and employment services at the eligible job training



285140

576-03251-18

114 organization.

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

117 (9) Administration.—

118 (a) The Department of Economic Opportunity may adopt rules  
119 to administer this section, including rules for the approval and  
120 disapproval of applications.

121 (b) If the Department of Economic Opportunity determines  
122 that an eligible job training organization no longer qualifies  
123 for the refund under this section, the Department of Economic  
124 Opportunity must notify the department immediately. The  
125 department may not issue a refund after receiving such  
126 notification.

127 (c) Notwithstanding s. 95.091(3)(a)6.b., the department may  
128 audit any refund within 4 years after the date of which a refund  
129 is granted. The overpayment of a refund or a refund issued to an  
130 ineligible organization is subject to repayment and interest at  
131 the rate calculated pursuant to s. 213.235.

132 Section 2. This act shall take effect July 1, 2018.