

By Senator Miller

18-337-06

1 A bill to be entitled

2 An act relating to the employment of former  
 3 offenders; providing for issuing tax credit  
 4 vouchers to businesses in this state that  
 5 employ former offenders; providing the amount  
 6 of the tax credit; requiring that the business  
 7 document the employment; requiring the  
 8 Department of Corrections to cooperate with  
 9 employers in identifying former offenders who  
 10 have job skills and who are employable;  
 11 requiring the Department of Revenue to develop  
 12 forms and procedures for applying for the tax  
 13 credit; providing an effective date.

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

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 17 Section 1. Employment incentive for former  
 18 offenders.--

19 (1) In order to encourage the creation of jobs in this  
 20 state for former offenders, each business, as defined in s.  
 21 212.02, Florida Statutes, shall be issued a tax credit voucher  
 22 of \$1,000 for use against any tax liability created under  
 23 chapter 212 or chapter 220, Florida Statutes, for each former  
 24 offender who is employed full time by the business after July  
 25 1, 2006. The business must document that the position is  
 26 continuously filled for at least 12 full consecutive months by  
 27 a former offender, that the salary for the position is at  
 28 least \$9 per hour, and that the former offender performs  
 29 duties in connection with the operations of the business on a  
 30 regular full-time basis for an average of at least 36 hours  
 31 per week each month throughout the year.

1           (2) To assist in this program, the Department of  
2 Corrections shall cooperate with employers in identifying  
3 former offenders who have job skills and who are employable.

4           (3) A business may begin applying the credit against  
5 such taxes after the former offender has continuously filled  
6 the position for at least 12 consecutive months. If an  
7 eligible business has a credit larger than the amount owed the  
8 state on the tax return for the time period for which the  
9 credit is claimed, the amount of the credit for that time  
10 period is limited to the amount owed the state on that tax  
11 return.

12           (4) A business may apply for the tax credit by  
13 submitting an application to the Department of Revenue,  
14 accompanied by an affidavit verifying the creation and filling  
15 of a position as described in subsection (1) and the salary  
16 for the position. The department shall provide forms and a  
17 procedure for applying for, processing, and issuing the  
18 credit.

19           Section 2. This act shall take effect July 1, 2006.

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22           SENATE SUMMARY

23           Provides credits against taxes imposed under chapter 212  
24 or chapter 220, Florida Statutes, for businesses that  
25 employ former offenders. Provides for the tax credit to  
26 be in the amount of \$1,000 for each former offender who  
27 is employed full time for at least 12 consecutive months.  
28 Requires the business to document the employment.  
29 Requires the Department of Corrections to cooperate with  
30 employers to identify former offenders who have job  
31 skills and who are employable. Requires the Department of  
Revenue to develop forms and procedures for applying for  
the tax credit.