

1 A bill to be entitled
 2 An act relating to a tax refund program for business
 3 sustainability training; authorizing a sales tax refund to
 4 construction businesses for a portion of the tuition cost
 5 to attend training by the United States Green Building
 6 Council; limiting the amount of the sales tax refund per
 7 employee; authorizing small businesses to apply for the
 8 tax refund; providing duties of the Department of Revenue;
 9 requiring a business to apply to the department for the
 10 sales tax refund; authorizing small businesses to apply
 11 the tax refund against sales tax or corporate income tax
 12 liabilities; limiting the annual amount of sales tax
 13 refunds available; authorizing the department to adopt
 14 rules; providing for expiration of the program; providing
 15 an effective date.

16
 17 Be It Enacted by the Legislature of the State of Florida:

18
 19 Section 1. Tax refund program for construction business
 20 sustainability training.--

21 (1) (a) A construction business that pays the tuition for
 22 an employee to take a course provided by the United States Green
 23 Building Council on the design, construction, or operation of
 24 high-performance green buildings may apply to the Department of
 25 Revenue for a sales tax refund. A qualifying construction
 26 business must have fewer than 25 employees. The tax refund shall
 27 equal 50 percent of the cost of the tuition, not to exceed
 28 \$1,000 per employee annually.

29 (b) Any small business as defined in s. 288.703, Florida
30 Statutes, other than a franchise, may apply for such tax refund
31 for employee training by submitting an application to the
32 department. The limitations of paragraph (a) apply to tax
33 refunds for small businesses.

34 (c) The department shall provide forms and establish a
35 procedure for applying for, processing, and issuing tax refunds.

36 (2) An application for a sales tax refund must include:

37 (a) The applicant's federal employer identification number
38 and the applicant's state sales tax registration number.

39 (b) The permanent address of the business in this state.

40 (c) A description of the business, including the four-
41 digit SIC code for each of its activities.

42 (d) The names of employees completing the course, the
43 titles of each course completed, the date and location the
44 courses were taken, and a receipt showing the actual payment for
45 the course.

46 (e) Evidence of the total number of employees of the
47 business.

48 (f) Any other information requested by the department.

49 (3) An application for a sales tax refund must be
50 submitted within 60 days after the completion of a qualifying
51 course.

52 (4) Small businesses applying for the tax refund may elect
53 to apply the tax refund against any liability for the sales and
54 use tax imposed under chapter 212, Florida Statutes, or the
55 corporate income tax imposed under chapter 220, Florida
56 Statutes.

HB 1299

2009

57 (5) The department shall approve applications that comply
58 with this section within 30 days after receipt. The department
59 may not approve more than \$2 million in refunds per fiscal year.

60 (6) The department may adopt rules to administer this
61 section.

62 (7) This section expires August 31, 2011.

63 Section 2. This act shall take effect July 1, 2009.