

By Senator Bracy

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1 A bill to be entitled
2 An act relating to a state work opportunity tax
3 credit; amending s. 220.02, F.S.; revising legislative
4 intent relating to the application of certain
5 corporate income tax credits; creating s. 220.1893,
6 F.S.; providing an additional credit against the
7 corporate income tax, beginning on a specified date
8 and under certain circumstances, for businesses hiring
9 certain persons convicted of a felony; providing
10 requirements and limitations; requiring the Department
11 of Revenue and the Department of Economic Opportunity
12 to adopt rules and establish certain guidelines;
13 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. Subsection (8) of section 220.02, Florida
18 Statutes, is amended to read:

19 220.02 Legislative intent.—

20 (8) It is the intent of the Legislature that credits
21 against either the corporate income tax or the franchise tax be
22 applied in the following order: those enumerated in s. 631.828,
23 those enumerated in s. 220.191, those enumerated in s. 220.181,
24 those enumerated in s. 220.183, those enumerated in s. 220.182,
25 those enumerated in s. 220.1895, those enumerated in s. 220.195,
26 those enumerated in s. 220.184, those enumerated in s. 220.186,
27 those enumerated in s. 220.1845, those enumerated in s. 220.19,
28 those enumerated in s. 220.185, those enumerated in s. 220.1875,
29 those enumerated in s. 220.192, those enumerated in s. 220.193,
30 those enumerated in s. 288.9916, those enumerated in s.
31 220.1899, those enumerated in s. 220.194, ~~and~~ those enumerated
32 in s. 220.196, and those enumerated in s. 220.1893.

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33 Section 2. Section 220.1893, Florida Statutes, is created
34 to read:

35 220.1893 State work opportunity tax credit.-

36 (1) (a) Beginning January 1, 2018, there shall be allowed a
37 credit against the tax imposed by this chapter to any business
38 that hires a person who has been convicted of a felony if his or
39 her hiring occurs within 3 years after his or her release from a
40 state prison, or to any business that hires a person who has
41 been convicted of a felony and who is on community control or
42 probation, as defined by s. 948.001, for the commission of a
43 felony.

44 (b)1. Except as provided in subparagraph 2., the credit
45 shall be computed as 40 percent of the wages paid to the
46 employee during each taxable period. The credit may be claimed
47 for a maximum of five eligible employees per taxable period and
48 may not exceed \$2,400 per eligible employee.

49 2. For a small business or minority business enterprise, as
50 defined in s. 288.703, the credit shall be computed as 50
51 percent of the wages paid to the employee during each taxable
52 period. The credit may be claimed for a maximum of five eligible
53 employees per taxable period and may not exceed \$3,000 per
54 eligible employee.

55 (2) When filing for a credit under this section, a business
56 must apply for and receive certification from the Department of
57 Economic Opportunity that the employee for whom this credit is
58 claimed is a person as described in paragraph (1) (a).

59 (3) The department and the Department of Economic
60 Opportunity shall adopt rules governing the manner and form of
61 applications for the credit and may establish guidelines

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62 concerning the requisites for an affirmative showing of
63 qualification for the credit under this section.

64 Section 3. This act shall take effect upon becoming a law.