

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

| | | |
|-----------------------|-------|-------|
| ADOPTED | _____ | (Y/N) |
| ADOPTED AS AMENDED | _____ | (Y/N) |
| ADOPTED W/O OBJECTION | _____ | (Y/N) |
| FAILED TO ADOPT | _____ | (Y/N) |
| WITHDRAWN | _____ | (Y/N) |
| OTHER | | |

1 Committee/Subcommittee hearing bill: Careers & Competition
 2 Subcommittee

3 Representative Trumbull offered the following:

4
 5 **Amendment (with title amendment)**

6 Remove everything after the enacting clause and insert:
 7 Section 1. Section 212.099, Florida Statutes, is created
 8 to read:

9 212.099 Sales tax refund for eligible job training
 10 organizations.-

11 (1) As used in this section, the term:

12 (a) "Eligible job training organization" means an
 13 organization that:

14 1. Is an exempt organization under s. 501(c)(3) of the
 15 Internal Revenue Code of 1986, as amended;

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16 2. Provides job training and employment services to low-
17 income persons, as defined in s. 420.0004(11), individuals who
18 have workplace disadvantages, or individuals with barriers to
19 employment;

20 3. Is accredited by the Commission on Accreditation of
21 Rehabilitation Facilities; and

22 4. Is certified by the Department of Economic Opportunity
23 as meeting the requirements of this section.

24 (b) "Growth in employment hours" means the annual growth
25 in the number of hours worked by employees in the current year
26 compared with the number of hours worked by employees in the
27 previous year.

28 (c) "Job training and employment services" means programs
29 and services that are provided to improve job readiness, assist
30 workers in gaining employment and adapting to the changing labor
31 market, and achieve worker success through self-sufficiency.

32 (2) An eligible job training organization is entitled to a
33 refund of 10 percent of the sales tax remitted to the department
34 during the prior state fiscal year on its sales of goods donated
35 to the organization. The refund must be reserved exclusively for
36 use in any of the following:

37 (a) Growth in employment hours;

38 (b) Job training and employment services to low-income
39 persons, as defined in s. 420.0004(11), individuals who have

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40 workplace disadvantages, and individuals with barriers to
41 employment; or

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

43 (3) The total amount of refunds issued under this section
44 may not exceed \$2 million in any state fiscal year granted on a
45 first-come, first-served basis.

46 (4) An eligible job training organization seeking a refund
47 under this section must submit an initial application to the
48 Department of Economic Opportunity by July 15, which sets forth
49 that the organization meets the requirements under paragraph
50 (1) (a) and that the refund will be used exclusively for the
51 purposes in subsection (2). The organization may submit
52 supporting information as prescribed by rule.

53 (5) The Department of Economic Opportunity must verify the
54 application and notify the applicant of its determination within
55 15 days of receiving the application. If the Department of
56 Economic Opportunity approves the application, it must send to
57 the eligible job training organization a notice that indicates
58 its certification to receive a refund of certain sales and use
59 tax remitted under this chapter. Upon the Department of Economic
60 Opportunity's issuance of a certification, such certification
61 remains in effect so long as the eligible job training
62 organization is in compliance with the requirements of this
63 section.

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64 (6) An eligible job training organization certified under
65 this section must apply to the department between August 1 and
66 August 31 of each year to receive a refund. The first
67 application for a refund submitted to the department must be
68 accompanied by a copy of the certification.

69 (7) For purposes of this section, an eligible job training
70 organization comprised of commonly owned and controlled entities
71 is deemed to be a single entity.

72 (8) By July 15 of each year, an eligible job training
73 organization must provide a report to the Department of Economic
74 Opportunity which describes the use of the amount refunded. The
75 report must include all of the following:

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

78 (b) The total annual growth in employment hours.

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

81 (d) The number of individuals who participated in job
82 training and employment services at the eligible job training
83 organization for the fiscal year in which the requested funds
84 were remitted to the department.

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

87 (9) Administration.-

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113 to receive a refund of a specified amount of certain sales
114 taxes collected if such amount is used for certain purposes
115 relating to job training and employment services;
116 specifying the annual maximum allowable tax refund for such
117 organizations; providing requirements for receiving the
118 refund; authorizing the Department of Economic Opportunity
119 to certify organizations; authorizing the Department of
120 Revenue to audit, within a certain timeframe, any refund
121 issued; providing the applicable interest rate on
122 overpayments and payments to ineligible organizations;
123 providing that an eligible organizations comprised of
124 commonly owned and controlled entities is deemed to be a
125 single entity; requiring specified companies to provide an
126 annual report to the Department of Economic Opportunity;
127 providing an effective date.