

By the Committees on Appropriations; and Commerce and Tourism;
and Senator Steube

576-04116-18

20181450c2

1 A bill to be entitled
2 An act relating to a sales tax refund for eligible job
3 training organizations; creating s. 212.099, F.S.;
4 providing definitions; authorizing eligible
5 organizations to receive a refund of a specified
6 amount of certain sales taxes collected if such amount
7 is used for certain purposes; specifying the annual
8 maximum allowable tax refund for such organizations;
9 providing requirements for receiving the refund;
10 authorizing the Department of Economic Opportunity to
11 certify organizations; authorizing the Department of
12 Revenue to audit, within a certain timeframe, any
13 refund issued; providing the applicable interest rate
14 on overpayments and payments to ineligible
15 organizations; providing that an eligible organization
16 comprised of commonly owned and controlled entities is
17 a single organization; requiring eligible
18 organizations to provide a report to the Department of
19 Economic Opportunity; providing an effective date.

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

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

25 212.099 Sales tax refund for eligible job training
26 organizations.—

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

28 (a) "Eligible job training organization" means an
29 organization that:

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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;

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

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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.

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

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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
114 organization.

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

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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.