

By Senator Lee

20-00318-20

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1                   A bill to be entitled  
2       An act relating to a sales tax refund for eligible job  
3       training organizations; creating s. 212.094, F.S.;  
4       defining terms; providing a sales tax refund for  
5       eligible job training organizations; specifying the  
6       percentage of sales tax remitted on certain sales  
7       which may be refunded to such organizations; limiting  
8       the use of the refund by such organizations to certain  
9       purposes; specifying an annual limit on refunds issued  
10      by the Department of Revenue and the priority of  
11      granting refunds; specifying requirements and  
12      procedures for applying for certification with and  
13      approving certification by the Department of Economic  
14      Opportunity; specifying requirements and procedures  
15      for applying for the refund with the Department of  
16      Revenue; providing construction; requiring  
17      organizations receiving refunds to provide specified  
18      reports to the Department of Economic Opportunity;  
19      authorizing the Department of Economic Opportunity to  
20      adopt rules; providing requirements and procedures  
21      relating to ineligible organizations; authorizing the  
22      Department of Revenue to adopt emergency rules;  
23      providing for expiration of the authorization;  
24      providing effective dates.

25  
26 Be It Enacted by the Legislature of the State of Florida:  
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28       Section 1. Effective July 1, 2020, section 212.094, Florida  
29       Statutes, is created to read:

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30       212.094 Sales tax refund for eligible job training  
31 organizations.—

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

33       (a) "Eligible job training organization" means an  
34 organization that:

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

37       2. Provides job training and employment services to low-  
38 income persons as defined in s. 420.0004, individuals who have  
39 workplace disadvantages, or individuals with barriers to  
40 employment; and

41       3. Is accredited by the Commission on Accreditation of  
42 Rehabilitation Facilities.

43       (b) "Growth in employment hours" means the growth in the  
44 number of hours worked by employees at an eligible job training  
45 organization in the most recently completed state fiscal year,  
46 compared to the number of hours worked by employees at the  
47 eligible job training organization in the state fiscal year  
48 immediately before the most recently completed state fiscal  
49 year.

50       (c) "Job training and employment services" means programs  
51 and services that are provided to improve job readiness, to  
52 assist workers in gaining employment and adapting to the  
53 changing labor market, and to help workers achieve success  
54 through self-sufficiency.

55       (2) An eligible job training organization is entitled to a  
56 refund of 10 percent of the sales tax remitted to the department  
57 during the most recently completed state fiscal year on its  
58 sales of goods donated to the organization. The organization

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59 must reserve the refund exclusively for use in any of the  
60 following:

61 (a) Growth in employment hours.

62 (b) Job training and employment services to low-income  
63 persons as defined in s. 420.0004, individuals who have  
64 workplace disadvantages, and individuals with barriers to  
65 employment.

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

67 (3) The total amount of refunds that the department may  
68 issue under this section may not exceed \$2 million in any state  
69 fiscal year. Refunds must be granted on a first-come, first-  
70 served basis.

71 (4) An organization seeking a refund under this section  
72 must first submit an application to the Department of Economic  
73 Opportunity by July 15 which sets forth that the organization  
74 meets the requirements under paragraph (1)(a) and that the  
75 refund will be used exclusively for the purposes listed in  
76 subsection (2). The organization must submit supporting  
77 information as prescribed by the Department of Economic  
78 Opportunity by rule.

79 (5) (a) The Department of Economic Opportunity shall verify  
80 the application and notify the organization of its determination  
81 within 15 days after receiving a complete application. The  
82 Department of Economic Opportunity shall communicate its  
83 decision in writing or, if agreed to by the applicant, via e-  
84 mail.

85 (b) If the Department of Economic Opportunity approves the  
86 application, the notice sent to the eligible job training  
87 organization must include a certification that the organization

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88 is eligible to receive a refund of certain sales and use tax  
89 remitted under this chapter. The Department of Economic  
90 Opportunity shall transmit a copy of the notice and  
91 certification, if applicable, to the department.

92 (c) Upon the Department of Economic Opportunity's issuance  
93 of a certification, the certification remains valid so long as  
94 the eligible job training organization is in compliance with the  
95 requirements of this section.

96 (6) An eligible job training organization certified under  
97 this section must apply to the department between August 1 and  
98 August 31 of each year to receive a refund. A copy of the  
99 certification must be included in an eligible job training  
100 organization's first application for a refund, but is not  
101 required to be included in subsequent applications. The  
102 organization must submit any information required by the  
103 department as part of its application for the refund.

104 (7) For purposes of this section, an eligible job training  
105 organization comprised of commonly owned and controlled entities  
106 is deemed to be a single organization.

107 (8) By August 1 following each state fiscal year in which  
108 an eligible job training organization received a refund pursuant  
109 to subsection (2), the organization must provide a report to the  
110 Department of Economic Opportunity regarding the use of the  
111 funds in accordance with subsection (2). The report must include  
112 at least all of the following:

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

115 (b) The total growth in employment hours.

116 (c) The amount of the refund used for job training and

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117 employment services.

118 (d) The number of individuals who participated in job  
119 training and employment services at the eligible job training  
120 organization.

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

123 (9) (a) The Department of Economic Opportunity may adopt  
124 rules to administer this section, including rules for the  
125 approval and disapproval of applications.

126 (b) If the Department of Economic Opportunity determines  
127 that an eligible job training organization no longer qualifies  
128 for the refund under this section, the Department of Economic  
129 Opportunity must notify the department by August 31. The  
130 department may not issue a refund after receiving such  
131 notification.

132 (c) The overpayment of a refund or a refund issued to an  
133 ineligible organization is subject to repayment and interest at  
134 the rate calculated pursuant to s. 213.235.

135 Section 2. (1) The Department of Revenue is authorized, and  
136 all conditions are deemed met, to adopt emergency rules pursuant  
137 to s. 120.54(4), Florida Statutes, for the purpose of  
138 administering this act.

139 (2) Notwithstanding any other law, emergency rules adopted  
140 pursuant to subsection (1) are effective for 6 months after  
141 adoption and may be renewed during the pendency of procedures to  
142 adopt permanent rules addressing the subject of the emergency  
143 rules.

144 (3) This section expires July 1, 2021.

145 Section 3. Except as otherwise expressly provided in this

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act, this act shall take effect upon becoming a law.