

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 relating to job training
8 and employment services; specifying the annual maximum
9 allowable tax refund for such organizations; providing
10 requirements for receiving the refund; authorizing the
11 Department of Economic Opportunity to certify
12 organizations; authorizing the Department of Revenue
13 to audit, within a certain timeframe, any refund
14 issued; providing the applicable interest rate on
15 overpayments and payments to ineligible organizations;
16 providing that an eligible organization comprised of
17 commonly owned and controlled entities is a single
18 organization; requiring eligible organizations to
19 provide an annual report to the Department of Economic
20 Opportunity; providing an effective date.

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

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

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

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

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

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

33 2. Provides job training and employment services to low-
 34 income persons, as defined in s. 420.0004(11), individuals who
 35 have workplace disadvantages, or individuals with barriers to
 36 employment;

37 3. Is accredited by the Commission on Accreditation of
 38 Rehabilitation Facilities; and

39 4. Is certified by the Department of Economic Opportunity
 40 as meeting the requirements of this section.

41 (b) "Growth in employment hours" means the annual growth
 42 in the number of hours worked by employees in the current year
 43 compared with the number of hours worked by employees in the
 44 previous 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 prior state fiscal year on its sales of goods donated
52 to the organization. The refund must be reserved exclusively for
53 use in any of the following:

54 (a) Growth in employment hours;

55 (b) Job training and employment services to low-income
56 persons, as defined in s. 420.0004(11), individuals who have
57 workplace disadvantages, and individuals with barriers to
58 employment; or

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

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

63 (4) An eligible job training organization seeking a refund
64 under this section must submit an initial application to the
65 Department of Economic Opportunity by July 15, which sets forth
66 that the organization meets the requirements under paragraph
67 (1)(a) and that the refund will be used exclusively for the
68 purposes listed in subsection (2). The organization may submit
69 supporting information as prescribed by rule.

70 (5) The Department of Economic Opportunity must verify the
71 application and notify the organization of its determination
72 within 15 days of receiving the application. If the Department
73 of Economic Opportunity approves the application, it must send
74 to the eligible job training organization a notice that
75 indicates its certification to receive a refund of certain sales

76 and use tax remitted under this chapter. Upon the Department of
77 Economic Opportunity's issuance of a certification, such
78 certification remains in effect so long as the eligible job
79 training organization is in compliance with the requirements of
80 this section.

81 (6) An eligible job training organization certified under
82 this section must apply to the department between August 1 and
83 August 31 of each year to receive a refund. The first
84 application for a refund submitted to the department must be
85 accompanied by a copy of the certification.

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

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

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

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

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

98 (d) The number of individuals who participated in job
99 training and employment services at the eligible job training
100 organization for the fiscal year in which the requested funds

101 were remitted to the department.

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

104 (9) Administration.—

105 (a) The Department of Economic Opportunity may adopt rules
 106 to administer this section, including rules for the approval and
 107 disapproval of applications.

108 (b) The decision of the Department of Economic Opportunity
 109 must be in writing or, if agreed to by the applicant, electronic
 110 mail. Upon approval, the Department of Economic Opportunity
 111 shall transmit a copy of the decision to the department.

112 (c) If the Department of Economic Opportunity determines
 113 that an eligible job training organization no longer qualifies
 114 for the refund under this section, the Department of Economic
 115 Opportunity must notify the department immediately. The
 116 department may not issue a refund after receiving such
 117 notification.

118 (d) Notwithstanding s. 95.091(3)(a)6.b., the department may
 119 audit any refund within 4 years after the date of which a refund
 120 is granted. The overpayment of a refund or a refund issued to an
 121 ineligible organization is subject to repayment and interest at
 122 the rate calculated pursuant to s. 213.235.

123 Section 2. This act shall take effect July 1, 2018.