

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

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| WITHDRAWN | 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

1 Committee/Subcommittee hearing bill: Ways & Means Committee
2 Representative Ponder offered the following:

Amendment (with title amendment)

Remove lines 276-1028 and insert:

3
4
5
6 organizations.— Effective July 1, 2021, there is allowed a
7 credit of 100 percent of an eligible contribution made to an
8 eligible charitable organization under s. 402.62 against any tax
9 due under s. 211.02 or s. 211.025. However, the combined credit
10 allowed under this section and section 211.0251 may not exceed
11 50 percent of the tax due on the return on which the credit is
12 taken. If the combined credit available under this section and
13 section 211.0251 would exceed 50 percent of the tax due on the
14 return, credit should first be taken under section 211.0251. Any
15 remaining liability, up to 50 percent of the tax due, should be
16 taken under this section. For purposes of the distributions of

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17 tax revenue under s. 211.06, the department shall disregard any
18 tax credits allowed under this section to ensure that any
19 reduction in tax revenue received which is attributable to the
20 tax credits results only in a reduction in distributions to the
21 General Revenue Fund. The provisions of s. 402.62 apply to the
22 credit authorized by this section.

23 Section 5. Section 212.1833, Florida Statutes, is created
24 to read:

25 212.1833 Credit for contributions to eligible charitable
26 organizations.— Effective July 1, 2021, there is allowed a
27 credit of 100 percent of an eligible contribution made to an
28 eligible charitable organization under s. 402.62 against any tax
29 imposed by the state and due under this chapter from a direct
30 pay permit holder as a result of the direct pay permit held
31 pursuant to s. 212.183. For purposes of the dealer's credit
32 granted for keeping prescribed records, filing timely tax
33 returns, and properly accounting and remitting taxes under s.
34 212.12, the amount of tax due used to calculate the credit shall
35 include any eligible contribution made to an eligible charitable
36 organization from a direct pay permit holder. For purposes of
37 the distributions of tax revenue under s. 212.20, the department
38 shall disregard any tax credits allowed under this section to
39 ensure that any reduction in tax revenue received that is
40 attributable to the tax credits results only in a reduction in
41 distributions to the General Revenue Fund. The provisions of s.

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42 402.62 apply to the credit authorized by this section. A dealer
43 that claims a tax credit under this section must file returns
44 and pay taxes by electronic means under s. 213.755.

45 Section 6. Subsection (8) of section 220.02, Florida
46 Statutes, is amended to read:

47 220.02 Legislative intent.—

48 (8) It is the intent of the Legislature that credits
49 against either the corporate income tax or the franchise tax be
50 applied in the following order: those enumerated in s. 631.828,
51 those enumerated in s. 220.191, those enumerated in s. 220.181,
52 those enumerated in s. 220.183, those enumerated in s. 220.182,
53 those enumerated in s. 220.1895, those enumerated in s. 220.195,
54 those enumerated in s. 220.184, those enumerated in s. 220.186,
55 those enumerated in s. 220.1845, those enumerated in s. 220.19,
56 those enumerated in s. 220.185, those enumerated in s. 220.1875,
57 those enumerated in s. 220.1876, those enumerated in s. 220.192,
58 those enumerated in s. 220.193, those enumerated in s. 288.9916,
59 those enumerated in s. 220.1899, those enumerated in s. 220.194,
60 and those enumerated in s. 220.196.

61 Section 7. Paragraph (a) of subsection (1) of section
62 220.13, Florida Statutes, is amended to read:

63 220.13 "Adjusted federal income" defined.—

64 (1) The term "adjusted federal income" means an amount
65 equal to the taxpayer's taxable income as defined in subsection
66 (2), or such taxable income of more than one taxpayer as

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67 provided in s. 220.131, for the taxable year, adjusted as
68 follows:

69 (a) Additions.—There shall be added to such taxable
70 income:

71 1.a. The amount of any tax upon or measured by income,
72 excluding taxes based on gross receipts or revenues, paid or
73 accrued as a liability to the District of Columbia or any state
74 of the United States which is deductible from gross income in
75 the computation of taxable income for the taxable year.

76 b. Notwithstanding sub-subparagraph a., if a credit taken
77 under s. 220.1875 or s. 220.1876 is added to taxable income in a
78 previous taxable year under subparagraph 11. and is taken as a
79 deduction for federal tax purposes in the current taxable year,
80 the amount of the deduction allowed shall not be added to
81 taxable income in the current year. The exception in this sub-
82 subparagraph is intended to ensure that the credit under s.
83 220.1875 or s. 220.1876 is added in the applicable taxable year
84 and does not result in a duplicate addition in a subsequent
85 year.

86 2. The amount of interest which is excluded from taxable
87 income under s. 103(a) of the Internal Revenue Code or any other
88 federal law, less the associated expenses disallowed in the
89 computation of taxable income under s. 265 of the Internal
90 Revenue Code or any other law, excluding 60 percent of any
91 amounts included in alternative minimum taxable income, as

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92 defined in s. 55(b)(2) of the Internal Revenue Code, if the
93 taxpayer pays tax under s. 220.11(3).

94 3. In the case of a regulated investment company or real
95 estate investment trust, an amount equal to the excess of the
96 net long-term capital gain for the taxable year over the amount
97 of the capital gain dividends attributable to the taxable year.

98 4. That portion of the wages or salaries paid or incurred
99 for the taxable year which is equal to the amount of the credit
100 allowable for the taxable year under s. 220.181. This
101 subparagraph shall expire on the date specified in s. 290.016
102 for the expiration of the Florida Enterprise Zone Act.

103 5. That portion of the ad valorem school taxes paid or
104 incurred for the taxable year which is equal to the amount of
105 the credit allowable for the taxable year under s. 220.182. This
106 subparagraph shall expire on the date specified in s. 290.016
107 for the expiration of the Florida Enterprise Zone Act.

108 6. The amount taken as a credit under s. 220.195 which is
109 deductible from gross income in the computation of taxable
110 income for the taxable year.

111 7. That portion of assessments to fund a guaranty
112 association incurred for the taxable year which is equal to the
113 amount of the credit allowable for the taxable year.

114 8. In the case of a nonprofit corporation which holds a
115 pari-mutuel permit and which is exempt from federal income tax
116 as a farmers' cooperative, an amount equal to the excess of the

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117 gross income attributable to the pari-mutuel operations over the
118 attributable expenses for the taxable year.

119 9. The amount taken as a credit for the taxable year under
120 s. 220.1895.

121 10. Up to nine percent of the eligible basis of any
122 designated project which is equal to the credit allowable for
123 the taxable year under s. 220.185.

124 11. Any The amount taken as a credit for the taxable year
125 under s. 220.1875 or s. 220.1876. The addition in this
126 subparagraph is intended to ensure that the same amount is not
127 allowed for the tax purposes of this state as both a deduction
128 from income and a credit against the tax. This addition is not
129 intended to result in adding the same expense back to income
130 more than once.

131 12. The amount taken as a credit for the taxable year
132 under s. 220.192.

133 13. The amount taken as a credit for the taxable year
134 under s. 220.193.

135 14. Any portion of a qualified investment, as defined in
136 s. 288.9913, which is claimed as a deduction by the taxpayer and
137 taken as a credit against income tax pursuant to s. 288.9916.

138 15. The costs to acquire a tax credit pursuant to s.
139 288.1254(5) that are deducted from or otherwise reduce federal
140 taxable income for the taxable year.

141 16. The amount taken as a credit for the taxable year

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142 pursuant to s. 220.194.

143 17. The amount taken as a credit for the taxable year
144 under s. 220.196. The addition in this subparagraph is intended
145 to ensure that the same amount is not allowed for the tax
146 purposes of this state as both a deduction from income and a
147 credit against the tax. The addition is not intended to result
148 in adding the same expense back to income more than once.

149 Section 8. Subsection (2) of section 220.186, Florida
150 Statutes, is amended to read:

151 220.186 Credit for Florida alternative minimum tax.—

152 (2) The credit pursuant to this section shall be the
153 amount of the excess, if any, of the tax paid based upon taxable
154 income determined pursuant to s. 220.13(2)(k) over the amount of
155 tax which would have been due based upon taxable income without
156 application of s. 220.13(2)(k), before application of this
157 credit without application of any credit under s. 220.1875 or s.
158 220.1876.

159 Section 9. Section 220.1876, Florida Statutes, is created
160 to read:

161 220.1876 Credit for contributions to eligible charitable
162 organizations.—

163 (1) Effective January 1, 2021, there is allowed a credit
164 of 100 percent of an eligible contribution made to an eligible
165 charitable organization under s. 402.62 against any tax due for
166 a taxable year under this chapter after the application of any

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167 other allowable credits by the taxpayer. An eligible
168 contribution must be made to an eligible charitable organization
169 on or before the date the taxpayer is required to file a return
170 pursuant to s. 220.222. The credit granted by this section
171 shall be reduced by the difference between the amount of federal
172 corporate income tax taking into account the credit granted by
173 this section and the amount of federal corporate income tax
174 without application of the credit granted by this section.

175 (2) A taxpayer who files a Florida consolidated return as
176 a member of an affiliated group pursuant to s. 220.131(1) may be
177 allowed the credit on a consolidated return basis; however, the
178 total credit taken by the affiliated group is subject to the
179 limitation established under subsection (1).

180 (3) The provisions of s. 402.62 apply to the credit
181 authorized by this section.

182 (4) If a taxpayer applies and is approved for a credit
183 under s. 402.62 after timely requesting an extension to file
184 under s. 220.222(2):

185 (a) The credit does not reduce the amount of tax due for
186 purposes of the department's determination as to whether the
187 taxpayer was in compliance with the requirement to pay tentative
188 taxes under ss. 220.222 and 220.32.

189 (b) The taxpayer's noncompliance with the requirement to
190 pay tentative taxes shall result in the revocation and
191 rescindment of any such credit.

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192 (c) The taxpayer shall be assessed for any taxes,
193 penalties, or interest due from the taxpayer's noncompliance
194 with the requirement to pay tentative taxes.

195 Section 10. Section 402.62, Florida Statutes, is created to
196 read:

197 402.62 Children's Promise Tax Credit.—

198 (1) DEFINITIONS.—As used in this section, the term:

199 (a) "Annual tax credit amount" means, for any state fiscal
200 year, the sum of the amount of tax credits approved under
201 paragraph (5)(b), including tax credits to be taken under s.
202 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s.
203 624.51056, which are approved for taxpayers whose taxable years
204 begin on or after January 1 of the calendar year preceding the
205 start of the applicable state fiscal year.

206 (b) "Division" means the Division of Alcoholic Beverages
207 and Tobacco of the Department of Business and Professional
208 Regulation.

209 (c) "Eligible charitable organization" means an
210 organization designated by the department to be eligible to
211 receive funding under this section.

212 (d) "Eligible contribution" means a monetary contribution
213 from a taxpayer, subject to the restrictions provided in this
214 section, to an eligible charitable organization. The taxpayer
215 making the contribution may not designate a specific child
216 assisted by the eligible charitable organization as the

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217 beneficiary of the contribution.

218 (e) "Tax credit cap amount" means the maximum annual tax
219 credit amount that the Department of Revenue may approve for a
220 state fiscal year.

221 (2) CHILDREN'S PROMISE TAX CREDITS; ELIGIBILITY.—

222 (a) The department shall designate as an eligible
223 charitable organization an organization that:

224 1. Is exempt from federal income taxation under s.
225 501(c)(3) of the Internal Revenue Code.

226 2. Is a Florida entity formed under chapter 605, chapter
227 607, or chapter 617 and whose principal office is located in the
228 state.

229 3. Provides services to:

230 a. Prevent child abuse, neglect, abandonment, or
231 exploitation;

232 b. Enhance the safety, permanency, or well-being of
233 children with child welfare involvement;

234 c. Assist families with children who have a chronic
235 illness or physical, intellectual, developmental, or emotional
236 disability; or

237 d. Provide workforce development services to families of
238 children eligible for a federal free or reduced-price meals
239 program.

240 4. Has a contract or written referral agreement with, or
241 reference from, the department, a community-based care lead

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242 agency as defined in s. 409.986, a managing entity as defined in
243 s. 394.9082, or the Agency for Persons with Disabilities, for
244 services specified in subparagraph 3.

245 5. Provides to the department accurate information
246 including, at a minimum, a description of the services provided
247 by the organization that are eligible for funding under this
248 section; the number of individuals served through those services
249 during the last calendar year in total and the number served
250 during the last calendar year using funding under this section;
251 basic financial information regarding the organization and
252 services eligible for funding under this section; outcomes for
253 such services; and contact information for the organization.

254 6. Annually submits a statement signed by a current
255 officer of the organization, under penalty of perjury, that the
256 organization meets all criteria to qualify as an eligible
257 charitable organization, has fulfilled responsibilities under
258 this section for the previous fiscal year if the organization
259 received any funding through this credit during the previous
260 year, and intends to fulfill its responsibilities during the
261 upcoming year.

262 7. Provides any documentation requested by the department
263 to verify eligibility as an eligible charitable organization or
264 compliance with this section.

265 (b) The department may not designate as an eligible
266 charitable organization an organization that:

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267 1. Provides abortions, pays for or provides coverage of
268 abortions, or financially supports any other entity that
269 provides, pays for, or provides coverage of abortions; or

270 2. Has received more than 50 percent of its total annual
271 revenue from the department or the Agency for Persons with
272 Disabilities, either directly or via a contractor of the
273 department or agency, in the prior fiscal year.

274 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE
275 ORGANIZATIONS.—An eligible charitable organization receiving
276 contributions under this section must:

277 (a) Conduct background screenings on all volunteers and
278 staff working directly with children in any programs funded
279 under this section. The background screening shall use level 2
280 screening standards pursuant to s. 435.04. The department shall
281 specify requirements for background screening in rule.

282 (b) Expend 100 percent of any contributions received under
283 this section for direct services to state residents for the
284 purposes specified in subparagraph (2) (a)3.

285 (c) Annually submit to the department:

286 1. An audit of the eligible charitable organization
287 conducted by an independent certified public accountant in
288 accordance with auditing standards generally accepted in the
289 United States, government auditing standards, and rules
290 promulgated by the Auditor General. The audit report must
291 include a report on financial statements presented in accordance

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292 with generally accepted accounting principles. The audit report
293 must be provided to the department within 180 days after
294 completion of the eligible charitable organization's fiscal
295 year.

296 2. A copy of the eligible charitable organization's most
297 recent federal Internal Revenue Service Return of Organization
298 Exempt from Income Tax form (Form 990).

299 (d) Notify the department within 5 business days after the
300 eligible charitable organization ceases to meet eligibility
301 requirements or fails to fulfill its responsibilities under this
302 section.

303 (e) Upon receipt of a contribution, the eligible
304 charitable organization shall provide the taxpayer that made the
305 contribution with a certificate of contribution. A certificate
306 of contribution must include the taxpayer's name and, if
307 available, federal employer identification number, the amount
308 contributed, the date of contribution, and the name of the
309 eligible charitable organization.

310 (4) RESPONSIBILITIES OF THE DEPARTMENT.—The department
311 shall:

312 (a) Annually redesignate eligible charitable organizations
313 that have complied with all requirements of this section.

314 (b) Remove the designation of organizations that fail to
315 meet all requirements of this section. An organization that has
316 had its designation removed by the department may reapply for

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317 designation as an eligible charitable organization, and the
318 department shall redesignate such organization if it meets the
319 requirements of this section and demonstrates through its
320 application that all factors leading to its previous failure to
321 meet requirements have been sufficiently addressed.

322 (c) Publish information about the tax credit program and
323 eligible charitable organizations on a department website. The
324 website shall, at a minimum, provide:

325 1. The requirements and process for becoming designated or
326 redesignated as an eligible charitable organization.

327 2. A list of the eligible charitable organizations that
328 are currently designated by the department and the information
329 provided under subparagraph (2) (a) 5. regarding each eligible
330 charitable organization.

331 3. The process for a taxpayer to select an eligible
332 charitable organization as the recipient of funding through a
333 tax credit.

334 (d) Compel the return of funds that are provided to an
335 eligible charitable organization that fails to comply with the
336 requirements of this section. Eligible charitable organizations
337 that are subject to return of funds are ineligible to receive
338 funding under this section for a period 10 years after final
339 agency action to compel the return of funding.

340 (5) CHILDREN'S PROMISE TAX CREDITS; APPLICATIONS,
341 TRANSFERS, AND LIMITATIONS.-

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342 (a) The tax credit cap is \$5 million in each state fiscal
343 year.

344 (b) Beginning October 1, 2020, a taxpayer may submit an
345 application to the Department of Revenue for a tax credit or
346 credits to be taken under one or more of s. 211.0252, s.
347 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056.

348 1. The taxpayer shall specify in the application each tax
349 for which the taxpayer requests a credit and the applicable
350 taxable year for a credit under s. 220.1876 or s. 624.51056 or
351 the applicable state fiscal year for a credit under s. 211.0252,
352 s. 212.1833, or s. 561.1212. For purposes of s. 220.1876, a
353 taxpayer may apply for a credit to be used for a prior taxable
354 year before the date the taxpayer is required to file a return
355 for that year pursuant to s. 220.222. For purposes of s.
356 624.51056, a taxpayer may apply for a credit to be used for a
357 prior taxable year before the date the taxpayer is required to
358 file a return for that prior taxable year pursuant to ss.
359 624.509 and 624.5092. The application must specify the eligible
360 charitable organization to which the proposed contribution will
361 be made. The Department of Revenue shall approve tax credits on
362 a first-come, first-served basis and must obtain the division's
363 approval before approving a tax credit under s. 561.1212.

364 2. Within 10 days after approving or denying an
365 application, the Department of Revenue shall provide a copy of
366 its approval or denial letter to the eligible charitable

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367 organization specified by the taxpayer in the application.

368 (c) If a tax credit approved under paragraph (b) is not
369 fully used within the specified state fiscal year for credits
370 under s. 211.0252, s. 212.1833, or s. 561.1212 or against taxes
371 due for the specified taxable year for credits under s. 220.1876
372 or s. 624.51056 because of insufficient tax liability on the
373 part of the taxpayer, the unused amount shall be carried forward
374 for a period not to exceed 10 years. For purposes of s.
375 220.1876, a credit carried forward may be used in a subsequent
376 year after applying the other credits and unused carryovers in
377 the order provided in s. 220.02(8).

378 (d) A taxpayer may not convey, assign, or transfer an
379 approved tax credit or a carryforward tax credit to another
380 entity unless all of the assets of the taxpayer are conveyed,
381 assigned, or transferred in the same transaction. However, a tax
382 credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212,
383 or s. 624.51056 may be conveyed, transferred, or assigned
384 between members of an affiliated group of corporations if the
385 type of tax credit under s. 211.0252, s. 212.1833, s. 220.1876,
386 s. 561.1212, or s. 624.51056 remains the same. A taxpayer shall
387 notify the Department of Revenue of its intent to convey,
388 transfer, or assign a tax credit to another member within an
389 affiliated group of corporations. The amount conveyed,
390 transferred, or assigned is available to another member of the
391 affiliated group of corporations upon approval by the Department

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392 of Revenue. The Department of Revenue shall obtain the
393 division's approval before approving a conveyance, transfer, or
394 assignment of a tax credit under s. 561.1212.

395 (e) Within any state fiscal year, a taxpayer may rescind
396 all or part of a tax credit approved under paragraph (b). The
397 amount rescinded shall become available for that state fiscal
398 year to another eligible taxpayer as approved by the Department
399 of Revenue if the taxpayer receives notice from the Department
400 of Revenue that the rescindment has been accepted by the
401 Department of Revenue. The Department of Revenue must obtain the
402 division's approval before accepting the rescindment of a tax
403 credit under s. 561.1212. Any amount rescinded under this
404 paragraph shall become available to an eligible taxpayer on a
405 first-come, first-served basis based on tax credit applications
406 received after the date the rescindment is accepted by the
407 Department of Revenue.

408 (f) Within 10 days after approving or denying the
409 conveyance, transfer, or assignment of a tax credit under
410 paragraph (d), or the rescindment of a tax credit under
411 paragraph (e), the Department of Revenue shall provide a copy of
412 its approval or denial letter to the eligible charitable
413 organization specified by the taxpayer. The Department of
414 Revenue shall also include the eligible charitable organization
415 specified by the taxpayer on all letters or correspondence of
416 acknowledgment for tax credits under s. 212.1833.

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417 (g) For purposes of calculating the underpayment of
418 estimated corporate income taxes under s. 220.34 and tax
419 installment payments for taxes on insurance premiums or
420 assessments under s. 624.5092, the final amount due is the
421 amount after credits earned under s. 220.1876 or s. 624.51056
422 for contributions to eligible charitable organizations are
423 deducted.

424 1. For purposes of determining if a penalty or interest
425 under s. 220.34(2)(d)1. shall be imposed for underpayment of
426 estimated corporate income tax, a taxpayer may, after earning a
427 credit under s. 220.1876, reduce any estimated payment in that
428 taxable year by the amount of the credit.

429 2. For purposes of determining if a penalty under s.
430 624.5092 shall be imposed, an insurer, after earning a credit
431 under s. 624.51056 for a taxable year, may reduce any
432 installment payment for such taxable year of 27 percent of the
433 amount of the net tax due as reported on the return for the
434 preceding year under s. 624.5092(2)(b) by the amount of the
435 credit.

436 (6) PRESERVATION OF CREDIT.—If any provision or portion of
437 this section, s. 211.0252, s. 212.1833, s. 220.1876, s.
438 561.1212, or s. 624.51056 or the application thereof to any
439 person or circumstance is held unconstitutional by any court or
440 is otherwise declared invalid, the unconstitutionality or
441 invalidity shall not affect any credit earned under s. 211.0252,

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442 s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 by any
443 taxpayer with respect to any contribution paid to an eligible
444 charitable organization before the date of a determination of
445 unconstitutionality or invalidity. The credit shall be allowed
446 at such time and in such a manner as if a determination of
447 unconstitutionality or invalidity had not been made, provided
448 that nothing in this subsection by itself or in combination with
449 any other provision of law shall result in the allowance of any
450 credit to any taxpayer in excess of one dollar of credit for
451 each dollar paid to an eligible charitable organization.

452 (7) ADMINISTRATION; RULES.—

453 (a) The Department of Revenue, the division, and the
454 department may develop a cooperative agreement to assist in the
455 administration of this section, as needed.

456 (b) The Department of Revenue may adopt rules necessary to
457 administer this section and ss. 211.0252, 212.1833, 220.1876,
458 561.1212, and 624.51056, including rules establishing
459 application forms, procedures governing the approval of tax
460 credits and carryforward tax credits under subsection (5), and
461 procedures to be followed by taxpayers when claiming approved
462 tax credits on their returns.

463 (c) The division may adopt rules necessary to administer
464 its responsibilities under this section and s. 561.1212.

465 (d) The department may adopt rules necessary to administer
466 this section, including, but not limited to, rules establishing

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467 application forms for organizations seeking designation as
468 eligible charitable organizations under this act.

469 (e) Notwithstanding any provision of s. 213.053 to the
470 contrary, sharing information with the division related to this
471 credit is considered the conduct of the Department of Revenue's
472 official duties as contemplated in s. 213.053(8)(c), and the
473 Department of Revenue and division are specifically authorized
474 to share information as needed to administer this program.

475 Section 11. Section 402.402, Florida Statutes, is amended
476 to read:

477 402.402 Child protection and child welfare personnel;
478 attorneys employed by the department.—

479 (1) CHILD PROTECTIVE INVESTIGATION PROFESSIONAL STAFF
480 REQUIREMENTS.—The department is responsible for recruitment of
481 qualified professional staff to serve as child protective
482 investigators and child protective investigation supervisors.
483 The department shall make every effort to recruit and hire
484 persons qualified by their education and experience to perform
485 social work functions. The department's efforts shall be guided
486 by the goal that ~~by July 1, 2019,~~ at least half of all child
487 protective investigators and supervisors will have a bachelor's
488 degree or a master's degree in social work from a college or
489 university social work program accredited by the Council on
490 Social Work Education. The department, in collaboration with the
491 lead agencies, subcontracted provider organizations, the Florida

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492 Institute for Child Welfare created pursuant to s. 1004.615, and
493 other partners in the child welfare system, shall develop a
494 protocol for screening candidates for child protective positions
495 which reflects the preferences specified in paragraphs (a)-(f).
496 The following persons shall be given preference in the
497 recruitment of qualified professional staff, but the preferences
498 serve only as guidance and do not limit the department's
499 discretion to select the best available candidates:

500 (a) Individuals with baccalaureate degrees in social work
501 and child protective investigation supervisors with master's
502 degrees in social work from a college or university social work
503 program accredited by the Council on Social Work Education.

504 (b) Individuals with baccalaureate or master's degrees in
505 psychology, sociology, counseling, special education, education,
506 human development, child development, family development,
507 marriage and family therapy, and nursing.

508 (c) Individuals with baccalaureate degrees who have a
509 combination of directly relevant work and volunteer experience,
510 preferably in a public service field related to children's
511 services, demonstrating critical thinking skills, formal
512 assessment processes, communication skills, problem solving, and
513 empathy; a commitment to helping children and families; a
514 capacity to work as part of a team; an interest in continuous
515 development of skills and knowledge; and personal strength and
516 resilience to manage competing demands and handle workplace

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517 stresses.

518 (2) SPECIALIZED TRAINING.—All child protective
519 investigators and child protective investigation supervisors
520 employed by the department or a sheriff's office must complete
521 specialized training either focused on serving a specific
522 population, including, but not limited to, medically fragile
523 children, sexually exploited children, children under 3 years of
524 age, or families with a history of domestic violence, mental
525 illness, or substance abuse, or focused on performing certain
526 aspects of child protection practice, including, but not limited
527 to, investigation techniques and analysis of family dynamics.
528 The specialized training may be used to fulfill continuing
529 education requirements under s. 402.40(3)(e). Individuals ~~hired~~
530 ~~before July 1, 2014, shall complete the specialized training by~~
531 ~~June 30, 2016, and individuals~~ hired on or after July 1, 2014,
532 shall complete the specialized training within 2 years after
533 hire. An individual may receive specialized training in multiple
534 areas.

535 (3) STAFF SUPPORT.—The department shall implement policies
536 and programs that mitigate and prevent the impact of secondary
537 traumatic stress and burnout among child protective
538 investigations staff, including, but not limited to:

539 (a) Initiatives to encourage and inspire child protective
540 investigations staff, including recognizing their achievements
541 on a recognition wall within their unit.

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542 (b) Formal procedures for providing support to child
543 protective investigations staff after a critical incident such
544 as a child fatality.

545 (c) Initial training upon appointment to a supervisory
546 position and annual continuing education for all supervisors on
547 how to prevent secondary traumatic stress and burnout among the
548 employees they supervise.

549 (d) Monitoring levels of secondary traumatic stress and
550 burnout among individual employees and intervening as needed.
551 The department shall closely monitor and respond to levels of
552 secondary traumatic stress and burnout among employees during
553 the first 2 years after hire.

554 (e) Ongoing training in self-care for all child protective
555 investigations staff.

556
557 Such programs may also include, but are not limited, to formal
558 peer counseling and support programs.

559 (4)-(3) REPORT.—By each October 1, the department shall
560 submit a report on the educational qualifications, turnover,
561 professional advancement, and working conditions of the child
562 protective investigators and supervisors to the Governor, the
563 President of the Senate, and the Speaker of the House of
564 Representatives.

565 (5)-(4) ATTORNEYS EMPLOYED BY OR CONTRACTING WITH THE
566 DEPARTMENT TO HANDLE CHILD WELFARE CASES.—Attorneys hired or

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567 contracted with on or after July 1, 2014, whose primary
568 responsibility is representing the department in child welfare
569 cases shall, within the first 6 months of employment, receive
570 training in:

571 (a) The dependency court process, including the attorney's
572 role in preparing and reviewing documents prepared for
573 dependency court for accuracy and completeness.~~†~~

574 (b) Preparing and presenting child welfare cases,
575 including at least 1 week shadowing an experienced children's
576 legal services attorney preparing and presenting cases.~~†~~

577 (c) Safety assessment, safety decisionmaking tools, and
578 safety plans.~~†~~

579 (d) Developing information presented by investigators and
580 case managers to support decisionmaking in the best interest of
581 children.~~†~~ and

582 (e) The experiences and techniques of case managers and
583 investigators, including shadowing an experienced child
584 protective investigator and an experienced case manager for at
585 least 8 hours.

586 Section 12. Subsections (18) through (23) of section
587 409.996, Florida Statutes, are renumbered (19) through (24),
588 respectively, paragraph (a) of subsection (1) and subsection
589 (17) of that section are amended, and a new subsection (18) is
590 added to that section, to read:

591 409.996 Duties of the Department of Children and

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592 Families.—The department shall contract for the delivery,
593 administration, or management of care for children in the child
594 protection and child welfare system. In doing so, the department
595 retains responsibility for the quality of contracted services
596 and programs and shall ensure that services are delivered in
597 accordance with applicable federal and state statutes and
598 regulations.

599 (1) The department shall enter into contracts with lead
600 agencies for the performance of the duties by the lead agencies
601 pursuant to s. 409.988. At a minimum, the contracts must:

602 (a) Provide for the services needed to accomplish the
603 duties established in s. 409.988 and provide information to the
604 department which is necessary to meet the requirements for a
605 quality assurance program pursuant to subsection (19)~~(18)~~ and
606 the child welfare results-oriented accountability system
607 pursuant to s. 409.997.

608 (17) The department shall directly ~~or through contract~~
609 provide attorneys to prepare and present cases in dependency
610 court and shall ensure that the court is provided with adequate
611 information for informed decisionmaking in dependency cases,
612 including, at a minimum, a face sheet for each case which lists
613 the names and contact information for any child protective
614 investigator, child protective investigation supervisor, case
615 manager, and case manager supervisor, and the regional
616 department official responsible for the lead agency contract.

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617 The department shall provide to the court the case information
618 and recommendations provided by the lead agency or
619 subcontractor. ~~For the Sixth Judicial Circuit, the department~~
620 ~~shall contract with the state attorney for the provision of~~
621 ~~these services.~~

622 (18) (a) The department may contract for the provision of
623 children's legal services to prepare and present cases in
624 dependency court. The contracted attorneys shall ensure that the
625 court is provided with adequate information for informed
626 decisionmaking in dependency cases, including, at a minimum, a
627 face sheet for each case which lists the names and contact
628 information for any child protective investigator, child
629 protective investigator supervisor, and the regional department
630 official responsible for the lead agency contract. The
631 contracted attorneys shall provide to the court the case
632 information and recommendations provided by the lead agency or
633 subcontractor. For the Sixth Judicial Circuit, the department
634 shall contract with the state attorney for the provision of
635 these services.

636 (b) The contracted attorneys shall adopt the child welfare
637 practice model, as periodically updated by the department, that
638 is used by attorneys employed by the department. The contracted
639 attorneys shall operate in accordance with the same federal and
640 state performance standards and metrics imposed on children's
641 legal services attorneys employed by the department.

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642 (c) The department and contracted attorneys providing
643 children's legal services shall collaborate to monitor program
644 performance on an ongoing basis. The department and contracted
645 attorneys', or a representative from such contracted attorneys'
646 offices, shall meet at least quarterly to collaborate on federal
647 and state quality assurance and quality improvement initiatives.

648 (d) The department shall conduct an annual program
649 performance evaluation which shall be based on the same child
650 welfare practice model principles and federal and state
651 performance standards that are imposed on children's legal
652 services attorneys employed by the department. The program
653 performance evaluation must be standardized statewide and the
654 department shall select random cases for evaluation. The program
655 performance evaluation shall be conducted by a team of peer
656 reviewers from the respective contracted attorneys' offices that
657 perform children's legal services and representatives from the
658 department.

659 (e) The department shall publish an annual report
660 regarding, at a minimum, performance quality, outcome-measure
661 attainment, and cost efficiency of the services provided by the
662 contracted attorneys. The annual report must include data and
663 information on the performance of both the contracted attorneys'
664 and the department's attorneys. The department shall submit the
665 annual report to the Governor, the President of the Senate, and
666 the Speaker of the House of Representatives no later than

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667 November 1 of each year that the contracted attorneys are
668 receiving appropriations to provide children's legal services
669 for the department.

670
671 This subsection shall be repealed July 1, 2023, unless reviewed
672 and saved from repeal by the Legislature.

673 Section 13. Paragraph (1) is added to subsection (1) of
674 section 409.988, Florida Statutes, to read:

675 409.988 Lead agency duties; general provisions.—

676 (1) DUTIES.—A lead agency:

677 (1) Shall identify an employee to serve as a liaison with
678 the community alliance and community-based and faith-based
679 organizations interested in collaborating with the lead agency
680 or offering services or other assistance on a volunteer basis to
681 the children and families served by the lead agency. The lead
682 agency shall ensure that appropriate lead agency staff and
683 subcontractors, including, but not limited to, case managers,
684 are informed of the specific services or assistance available
685 from community-based and faith-based organizations.

686 Section 14. Section 561.1212, Florida Statutes, is created
687 to read:

688 561.1212 Credit for contributions to eligible charitable
689 organizations.— Beginning January 1, 2021, there is allowed a
690 credit of 100 percent of an eligible contribution made to an
691 eligible charitable organization under s. 402.62 against any tax

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692 due under s. 563.05, s. 564.06, or s. 565.12, except excise
693 taxes imposed on wine produced by manufacturers in this state
694 from products grown in this state. However, a credit allowed
695 under this section may not exceed 90 percent of the tax due on
696 the return the credit is taken. For purposes of the
697 distributions of tax revenue under ss. 561.121 and 564.06(10),
698 the division shall disregard any tax credits allowed under this
699 section to ensure that any reduction in tax revenue received
700 that is attributable to the tax credits results only in a
701 reduction in distributions to the General Revenue Fund. The
702 provisions of s. 402.62 apply to the credit authorized by this
703 section.

704 Section 15. Section 624.51056, Florida Statutes, is
705 created to read:

706 624.51056 Credit for contributions to eligible charitable
707 organizations.—

708 (1) Beginning January 1, 2021, there is allowed a credit
709 of 100 percent of an eligible contribution made to an eligible
710 charitable organization under s. 402.62 against any tax due for
711 a taxable year under s. 624.509(1) after deducting from such tax
712 deductions for assessments made pursuant to s. 440.51; credits
713 for taxes paid under ss. 175.101 and 185.08; credits for income
714 taxes paid under chapter 220; and the credit allowed under s.
715 624.509(5), as such credit is limited by s. 624.509(6). An
716 eligible contribution must be made to an eligible charitable

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717 organization on or before the date the taxpayer is required to
718 file a return pursuant to ss. 624.509 and 624.5092. An insurer
719 claiming a credit against premium tax liability under this
720 section shall not be required to pay any additional retaliatory
721 tax levied under s. 624.5091 as a result of claiming such
722 credit. Section 624.5091 does not limit such credit in any
723 manner.

724 (2) The provisions of s. 402.62 apply to the credit
725 authorized by this section.

726 Section 16. Subsections (6) and (7) of section 1004.615,
727 Florida Statutes, are renumbered as subsections (9) and (10),
728 respectively, and new subsections (6), (7), and (8) are added to
729 that section, to read:

730 1004.615 Florida Institute for Child Welfare.-

731 (6) The institute and the Florida State University College
732 of Social Work shall design and implement a curriculum that
733 enhances knowledge and skills for the child welfare practice.
734 The institute and the college shall create the curriculum using
735 interactive and interdisciplinary approaches and include
736 opportunities for students to gain an understanding of real-
737 world child welfare cases. The institute shall disseminate the
738 curriculum to other interested state universities and colleges
739 and provide implementation support. The institute shall contract
740 with a person or entity of its choosing, by November 1, 2020, to
741 evaluate the curriculum and make recommendations for

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742 improvement. The college shall implement the curriculum during
743 the 2021-2022 school year.

744 (7) The institute, in collaboration with the department,
745 community-based care lead agencies, providers of case management
746 services, and other child welfare stakeholders, shall design and
747 implement a career-long professional development curriculum for
748 child welfare professionals at all levels and from all
749 disciplines. The professional development curriculum must
750 enhance the performance of the current child welfare workforce,
751 address issues related to retention, complement the social work
752 curriculum, and be developed using social work principles. The
753 professional development curriculum shall provide career-long
754 coaching, training, certification, and mentorship. The institute
755 must provide the professional support on a continuous basis
756 through online and in-person services. The professional
757 development curriculum must be available by July 1, 2021.

758 (8) The institute shall establish a consulting program for
759 child welfare organizations to enhance workforce culture,
760 supervision, and related management processes to improve
761 retention, effectiveness, and overall well-being of staff to
762 support improved child welfare outcomes. The institute shall
763 select child welfare organizations through a competitive
764 application process and provide ongoing analysis,
765 recommendations, and support from a team of experts on a long-

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766 term basis to address systemic and operational workforce
767 challenges.

768 Section 17. The Department of Revenue is authorized, and
769 all conditions are deemed met, to adopt emergency rules under s.
770 120.54(4), Florida Statutes, for the purpose of implementing
771 this act. Notwithstanding any other provision of law, emergency
772 rules adopted under this section are effective for 6 months
773 after adoption and may be renewed during the pendency of
774 procedures to adopt permanent rules addressing the subject of
775 the emergency rules.

776 Section 18. For the 2020-2021 fiscal year, the sum of
777 \$208,000 in nonrecurring funds is appropriated from the General
778 Revenue Fund to the Department of Revenue for the purpose of
779 implementing this act.

780

781

782 **T I T L E A M E N D M E N T**

783 Remove lines 20-85 and insert:

784 certain restrictions; amending s. 220.02, F.S.; revising
785 legislative intent; amending ss. 220.13 and 220.186, F.S.;
786 conforming cross-references to changes made by the act; creating
787 s. 220.1876, F.S.; authorizing a tax credit for certain
788 contributions made to an eligible organization with certain
789 restrictions; providing requirements for applying a credit when
790 the taxpayer requests an extension; creating s. 402.62, F.S.;

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791 creating the Children's Promise tax credit; providing
792 definitions; providing requirements for designation as an
793 eligible charitable organization; specifying certain
794 organizations that may not be designated as an eligible
795 charitable organization; providing responsibilities of eligible
796 charitable organizations receiving contributions under the tax
797 credit; providing responsibilities of the department related to
798 the tax credit; providing guidelines for the application of,
799 limitations to, and transfers of the tax credit; providing for
800 the preservation of the tax credit under certain circumstances;
801 authorizing the Department of Revenue, the Division of Alcoholic
802 Beverages and Tobacco of the Department of Business and
803 Professional Regulation, and the department to develop a
804 cooperative agreement to administer the tax credit; providing
805 the Department of Revenue, the Division of Alcoholic Beverages
806 and Tobacco of the Department of Business and Professional
807 Regulation, and the department rulemaking authority; providing
808 that the Department of Revenue and the Division of Alcoholic
809 Beverages and Tobacco of the Department of Business and
810 Professional Regulation are authorized to exchange taxpayer
811 information as needed to administer the tax credit program;
812 amending s. 402.402, F.S.; requiring the department to implement
813 certain policies and programs; requiring the annual report to
814 include information on professional advancement of child
815 protective investigators and supervisors; requiring attorneys

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816 contracting with the department to receive certain training
817 within a specified time; amending s. 409.996, F.S.; authorizing
818 the department to contract for the provision of children's legal
819 services; requiring the contracted attorneys to adopt the child
820 welfare practice model and operate in the same manner as
821 attorneys employed by the department; requiring the department
822 and the contracted attorneys to monitor program performance;
823 requiring the department to conduct an annual evaluation based
824 on certain criteria; requiring the department to submit an
825 annual report to the Governor and Legislature by a specified
826 date; providing for future repeal; amending s. 409.988, F.S.;
827 revising the duties of a lead agency; amending s. 1004.615,
828 F.S.; requiring the Florida Institute for Child Welfare and the
829 Florida State University College of Social Work to design and
830 implement a specified curriculum; providing requirements of the
831 institute regarding the curriculum; requiring the institute to
832 contract for certain evaluations; requiring certain entities to
833 design and implement a career-long professional development
834 curriculum for child welfare professionals; requiring the
835 institute to establish a consulting program for child welfare
836 organizations; authorizing the Department of Revenue to adopt
837 emergency rules; providing an appropriation to the Department of
838 Revenue; providing an appropriation to the Department of
839 Children and Families; requiring the institute to perform an
840 analysis of the use of funding provided by the tax credit and

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841 | provide a report of such analysis to the Governor and the
842 | Legislature by a specified date; requiring the department to
843 | develop a career ladder for child protective investigations
844 | professionals and submit a proposal to the Legislature by a
845 | specified date; providing an effective date.