

1 A bill to be entitled
2 An act relating to the Strong Families Tax Credit;
3 creating ss. 211.0252 and 212.1833, F.S.; providing
4 credits against oil and gas production taxes and sales
5 taxes payable by direct pay permit holders,
6 respectively, under the Strong Families Tax Credit;
7 specifying requirements and procedures for, and
8 limitations on, the credits; amending s. 220.02, F.S.;
9 revising the order in which the corporate income tax
10 credit under the Strong Families Tax Credit is
11 applied; amending s. 220.13, F.S.; revising the
12 definition of the term "adjusted federal income";
13 amending s. 220.186, F.S.; revising the calculation of
14 the corporate income tax credit for the Florida
15 alternative minimum tax; creating s. 220.1876, F.S.;
16 providing a credit against the corporate income tax
17 under the Strong Families Tax Credit; specifying
18 requirements and procedures for, and limitations on,
19 the credit; creating s. 402.62, F.S.; creating the
20 Strong Families Tax Credit; defining terms; specifying
21 requirements for the Department of Children and
22 Families in designating eligible charitable
23 organizations; specifying requirements for eligible
24 charitable organizations receiving contributions;
25 specifying duties of the Department of Children and

26 Families; specifying a limitation on, and application
27 procedures for, the tax credit; specifying
28 requirements and procedures for, and restrictions on,
29 the carryforward, conveyance, transfer, assignment,
30 and rescindment of credits; specifying requirements
31 and procedures for the Department of Revenue;
32 providing construction; authorizing the Department of
33 Revenue, the Division of Alcoholic Beverages and
34 Tobacco of the Department of Business and Professional
35 Regulation, and the Department of Children and
36 Families to develop a cooperative agreement and adopt
37 rules; authorizing certain interagency information
38 sharing; creating ss. 561.1212 and 624.51056, F.S.;
39 providing credits against excise taxes on certain
40 alcoholic beverages and the insurance premium tax,
41 respectively, under the Strong Families Tax Credit;
42 specifying requirements and procedures for, and
43 limitations on, the credits; authorizing the
44 Department of Revenue to adopt emergency rules to
45 implement provisions related to the Strong Families
46 Tax Credit; providing an appropriation; requiring the
47 Florida Institute for Child Welfare to provide a
48 certain report to the Governor and the Legislature by
49 a specified date; providing an effective date.

50

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

52

53 Section 1. Section 211.0252, Florida Statutes, is created
54 to read:

55 211.0252 Credit for contributions to eligible charitable
56 organizations.—Beginning January 1, 2022, there is allowed a
57 credit of 100 percent of an eligible contribution made to an
58 eligible charitable organization under s. 402.62 against any tax
59 due under s. 211.02 or s. 211.025. However, the combined credit
60 allowed under this section and s. 211.0251 may not exceed 50
61 percent of the tax due on the return on which the credit is
62 taken. If the combined credit allowed under this section and s.
63 211.0251 exceeds 50 percent of the tax due on the return, the
64 credit must first be taken under s. 211.0251. Any remaining
65 liability must be taken under this section, but may not exceed
66 50 percent of the tax due. For purposes of the distributions of
67 tax revenue under s. 211.06, the department shall disregard any
68 tax credits allowed under this section to ensure that any
69 reduction in tax revenue received which is attributable to the
70 tax credits results only in a reduction in distributions to the
71 General Revenue Fund. Section 402.62 applies to the credit
72 authorized by this section.

73 Section 2. Section 212.1833, Florida Statutes, is created
74 to read:

75 212.1833 Credit for contributions to eligible charitable

76 organizations.—Beginning January 1, 2022, there is allowed a
77 credit of 100 percent of an eligible contribution made to an
78 eligible charitable organization under s. 402.62 against any tax
79 imposed by the state and due under this chapter from a direct
80 pay permitholder as a result of the direct pay permit held
81 pursuant to s. 212.183. For purposes of the dealer's credit
82 granted for keeping prescribed records, filing timely tax
83 returns, and properly accounting and remitting taxes under s.
84 212.12, the amount of tax due used to calculate the credit shall
85 include any eligible contribution made to an eligible charitable
86 organization from a direct pay permitholder. For purposes of the
87 distributions of tax revenue under s. 212.20, the department
88 shall disregard any tax credits allowed under this section to
89 ensure that any reduction in tax revenue received which is
90 attributable to the tax credits results only in a reduction in
91 distributions to the General Revenue Fund. Section 402.62
92 applies to the credit authorized by this section. A dealer who
93 claims a tax credit under this section must file his or her tax
94 returns and pay his or her taxes by electronic means under s.
95 213.755.

96 Section 3. Subsection (8) of section 220.02, Florida
97 Statutes, is amended to read:

98 220.02 Legislative intent.—

99 (8) It is the intent of the Legislature that credits
100 against either the corporate income tax or the franchise tax be

101 applied in the following order: those enumerated in s. 631.828,
102 those enumerated in s. 220.191, those enumerated in s. 220.181,
103 those enumerated in s. 220.183, those enumerated in s. 220.182,
104 those enumerated in s. 220.1895, those enumerated in s. 220.195,
105 those enumerated in s. 220.184, those enumerated in s. 220.186,
106 those enumerated in s. 220.1845, those enumerated in s. 220.19,
107 those enumerated in s. 220.185, those enumerated in s. 220.1875,
108 those enumerated in s. 220.1876, those enumerated in s. 220.193,
109 those enumerated in s. 288.9916, those enumerated in s.
110 220.1899, those enumerated in s. 220.194, and those enumerated
111 in s. 220.196.

112 Section 4. Paragraph (a) of subsection (1) of section
113 220.13, Florida Statutes, is amended to read:

114 220.13 "Adjusted federal income" defined.—

115 (1) The term "adjusted federal income" means an amount
116 equal to the taxpayer's taxable income as defined in subsection
117 (2), or such taxable income of more than one taxpayer as
118 provided in s. 220.131, for the taxable year, adjusted as
119 follows:

120 (a) *Additions.*—There shall be added to such taxable
121 income:

122 1.a. The amount of any tax upon or measured by income,
123 excluding taxes based on gross receipts or revenues, paid or
124 accrued as a liability to the District of Columbia or any state
125 of the United States which is deductible from gross income in

126 the computation of taxable income for the taxable year.

127 b. Notwithstanding sub-subparagraph a., if a credit taken
128 under s. 220.1875 or s. 220.1876 is added to taxable income in a
129 previous taxable year under subparagraph 11. and is taken as a
130 deduction for federal tax purposes in the current taxable year,
131 the amount of the deduction allowed shall not be added to
132 taxable income in the current year. The exception in this sub-
133 subparagraph is intended to ensure that the credit under s.
134 220.1875 or s. 220.1876 is added in the applicable taxable year
135 and does not result in a duplicate addition in a subsequent
136 year.

137 2. The amount of interest which is excluded from taxable
138 income under s. 103(a) of the Internal Revenue Code or any other
139 federal law, less the associated expenses disallowed in the
140 computation of taxable income under s. 265 of the Internal
141 Revenue Code or any other law, excluding 60 percent of any
142 amounts included in alternative minimum taxable income, as
143 defined in s. 55(b)(2) of the Internal Revenue Code, if the
144 taxpayer pays tax under s. 220.11(3).

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

149 4. That portion of the wages or salaries paid or incurred
150 for the taxable year which is equal to the amount of the credit

151 allowable for the taxable year under s. 220.181. This
 152 subparagraph shall expire on the date specified in s. 290.016
 153 for the expiration of the Florida Enterprise Zone Act.

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

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

162 7. That portion of assessments to fund a guaranty
 163 association incurred for the taxable year which is equal to the
 164 amount of the credit allowable for the taxable year.

165 8. In the case of a nonprofit corporation which holds a
 166 pari-mutuel permit and which is exempt from federal income tax
 167 as a farmers' cooperative, an amount equal to the excess of the
 168 gross income attributable to the pari-mutuel operations over the
 169 attributable expenses for the taxable year.

170 9. The amount taken as a credit for the taxable year under
 171 s. 220.1895.

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

175 11. Any ~~The~~ amount taken as a credit for the taxable year

176 | under s. 220.1875 or s. 220.1876. The addition in this
177 | subparagraph is intended to ensure that the same amount is not
178 | allowed for the tax purposes of this state as both a deduction
179 | from income and a credit against the tax. This addition is not
180 | intended to result in adding the same expense back to income
181 | more than once.

182 | 12. The amount taken as a credit for the taxable year
183 | under s. 220.193.

184 | 13. Any portion of a qualified investment, as defined in
185 | s. 288.9913, which is claimed as a deduction by the taxpayer and
186 | taken as a credit against income tax pursuant to s. 288.9916.

187 | 14. The costs to acquire a tax credit pursuant to s.
188 | 288.1254(5) that are deducted from or otherwise reduce federal
189 | taxable income for the taxable year.

190 | 15. The amount taken as a credit for the taxable year
191 | pursuant to s. 220.194.

192 | 16. The amount taken as a credit for the taxable year
193 | under s. 220.196. The addition in this subparagraph is intended
194 | to ensure that the same amount is not allowed for the tax
195 | purposes of this state as both a deduction from income and a
196 | credit against the tax. The addition is not intended to result
197 | in adding the same expense back to income more than once.

198 | Section 5. Subsection (2) of section 220.186, Florida
199 | Statutes, is amended to read:

200 | 220.186 Credit for Florida alternative minimum tax.—

201 (2) The credit pursuant to this section shall be the
202 amount of the excess, if any, of the tax paid based upon taxable
203 income determined pursuant to s. 220.13(2)(k) over the amount of
204 tax which would have been due based upon taxable income without
205 application of s. 220.13(2)(k), before application of this
206 credit without application of any credit under s. 220.1875 or s.
207 220.1876.

208 Section 6. Section 220.1876, Florida Statutes, is created
209 to read:

210 220.1876 Credit for contributions to eligible charitable
211 organizations.—

212 (1) For taxable years beginning on or after January 1,
213 2022, there is allowed a credit of 100 percent of an eligible
214 contribution made to an eligible charitable organization under
215 s. 402.62 against any tax due for a taxable year under this
216 chapter after the application of any other allowable credits by
217 the taxpayer. An eligible contribution must be made to an
218 eligible charitable organization on or before the date the
219 taxpayer is required to file a return pursuant to s. 220.222.
220 The credit granted by this section shall be reduced by the
221 difference between the amount of federal corporate income tax,
222 taking into account the credit granted by this section, and the
223 amount of federal corporate income tax without application of
224 the credit granted by this section.

225 (2) A taxpayer who files a Florida consolidated return as

226 a member of an affiliated group pursuant to s. 220.131(1) may be
227 allowed the credit on a consolidated return basis; however, the
228 total credit taken by the affiliated group is subject to the
229 limitation established under subsection (1).

230 (3) Section 402.62 applies to the credit authorized by
231 this section.

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

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

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

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

245 Section 7. Section 402.62, Florida Statutes, is created to
246 read:

247 402.62 Strong Families Tax Credit.—

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

249 (a) "Annual tax credit amount" means, for any state fiscal
250 year, the sum of the amount of tax credits approved under

251 paragraph (5) (b), including tax credits to be taken under s.
 252 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s.
 253 624.51056, which are approved for taxpayers whose taxable years
 254 begin on or after January 1 of the calendar year preceding the
 255 start of the applicable state fiscal year.

256 (b) "Division" means the Division of Alcoholic Beverages
 257 and Tobacco of the Department of Business and Professional
 258 Regulation.

259 (c) "Eligible charitable organization" means an
 260 organization designated by the Department of Children and
 261 Families to be eligible to receive funding under this section.

262 (d) "Eligible contribution" means a monetary contribution
 263 from a taxpayer, subject to the restrictions provided in this
 264 section, to an eligible charitable organization. The taxpayer
 265 making the contribution may not designate a specific child
 266 assisted by the eligible charitable organization as the
 267 beneficiary of the contribution.

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

271 (2) STRONG FAMILIES TAX CREDITS; ELIGIBILITY.-

272 (a) The Department of Children and Families shall
 273 designate as an eligible charitable organization an organization
 274 that meets all of the following requirements:

275 1. Is exempt from federal income taxation under s.

276 501(c)(3) of the Internal Revenue Code.

277 2. Is a Florida entity formed under chapter 605, chapter
278 607, or chapter 617 and whose principal office is located in
279 this state.

280 3. Provides services to:

281 a. Prevent child abuse, neglect, abandonment, or
282 exploitation;

283 b. Assist fathers in learning and improving parenting
284 skills or to engage absent fathers in being more engaged in
285 their children's lives;

286 c. Provide books to the homes of children eligible for a
287 free or reduced-price meal program or those testing below grade
288 level in kindergarten through grade 5;

289 d. Assist families with children who have a chronic
290 illness or a physical, intellectual, developmental, or emotional
291 disability; or

292 e. Provide workforce development services to families of
293 children eligible for a free or reduced-price meal program.

294 4. Provides to the Department of Children and Families
295 accurate information, including, at a minimum, a description of
296 the services provided by the organization which are eligible for
297 funding under this section; the total number of individuals
298 served through those services during the last calendar year and
299 the number served during the last calendar year using funding
300 under this section; basic financial information regarding the

301 organization and services eligible for funding under this
302 section; outcomes for such services; and contact information for
303 the organization.

304 5. Annually submits a statement signed, under penalty of
305 perjury, by a current officer of the organization, that the
306 organization meets all of the criteria to qualify as an eligible
307 charitable organization, has fulfilled responsibilities under
308 this section for the previous fiscal year if the organization
309 received any funding through this credit during the previous
310 year, and intends to fulfill its responsibilities during the
311 upcoming year.

312 6. Provides any documentation requested by the Department
313 of Children and Families to verify eligibility as an eligible
314 charitable organization or compliance with this section.

315 (b) The Department of Children and Families may not
316 designate as an eligible charitable organization an organization
317 that:

318 1. Provides, pays for, or provides coverage for abortions,
319 or financially supports any other entity that provides, pays
320 for, or provides coverage for abortions; or

321 2. Has received more than 50 percent of its total annual
322 revenue from the Department of Children and Families, either
323 directly or via a contractor of the department, in the most
324 recently ended fiscal year.

325 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE

326 ORGANIZATIONS.—An eligible charitable organization that receives
327 a contribution under this section must do all of the following:

328 (a) Conduct background screenings on all volunteers and
329 staff working directly with children in any program funded under
330 this section. The background screening shall use level 2
331 screening standards pursuant to s. 435.04. The Department of
332 Children and Families shall specify requirements for background
333 screening in rule.

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

337 (c) Annually submit to the Department of Children and
338 Families:

339 1. An audit of the eligible charitable organization
340 conducted by an independent certified public accountant in
341 accordance with auditing standards generally accepted in the
342 United States, government auditing standards, and rules adopted
343 by the Auditor General. The audit must include a report on
344 financial statements presented in accordance with generally
345 accepted accounting principles. The audit must be provided to
346 the Department of Children and Families within 180 days after
347 completion of the eligible charitable organization's fiscal
348 year; and

349 2. A copy of the eligible charitable organization's most
350 recent federal Internal Revenue Service Return of Organization

351 Exempt from Income Tax form (Form 990).

352 (d) Notify the Department of Children and Families within
 353 5 business days after the eligible charitable organization
 354 ceases to meet eligibility requirements or fails to fulfill its
 355 responsibilities under this section.

356 (e) Upon receipt of a contribution, provide the taxpayer
 357 that made the contribution with a certificate of contribution. A
 358 certificate of contribution must include the taxpayer's name
 359 and, if available, its federal employer identification number,
 360 the amount contributed, the date of contribution, and the name
 361 of the eligible charitable organization.

362 (4) RESPONSIBILITIES OF THE DEPARTMENT.—The Department of
 363 Children and Families shall do all of the following:

364 (a) Annually redesignate eligible charitable organizations
 365 that have complied with all of the requirements of this section.

366 (b) Remove the designation of organizations that fail to
 367 meet all of the requirements of this section. An organization
 368 that has had its designation removed by the department may
 369 reapply for designation as an eligible charitable organization,
 370 and the department shall redesignate such organization if it
 371 meets all of the requirements of this section and demonstrates
 372 through its application that all factors leading to its removal
 373 as an eligible charitable organization have been sufficiently
 374 addressed.

375 (c) Publish information about the tax credit program and

376 eligible charitable organizations on a Department of Children
377 and Families website. The website shall, at a minimum, provide
378 all of the following:

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

381 2. A list of the eligible charitable organizations that
382 are currently designated by the department and the information
383 provided under subparagraph (2)(a)5. regarding each eligible
384 charitable organization.

385 3. The process for a taxpayer to select an eligible
386 charitable organization as the recipient of funding through a
387 tax credit.

388 (d) Compel the return of funds that are provided to an
389 eligible charitable organization that fails to comply with the
390 requirements of this section. Eligible charitable organizations
391 that are subject to return of funds are ineligible to receive
392 funding under this section for a period 10 years after final
393 agency action to compel the return of funding.

394 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,
395 AND LIMITATIONS.—

396 (a) The tax credit cap amount is \$5 million in each state
397 fiscal year.

398 (b) Beginning October 1, 2021, a taxpayer may submit an
399 application to the Department of Revenue for a tax credit or
400 credits to be taken under one or more of s. 211.0252, s.

401 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056.

402 1. The taxpayer shall specify in the application each tax
403 for which the taxpayer requests a credit and the applicable
404 taxable year for a credit under s. 220.1876 or s. 624.51056 or
405 the applicable state fiscal year for a credit under s. 211.0252,
406 s. 212.1833, or s. 561.1212. For purposes of s. 220.1876, a
407 taxpayer may apply for a credit to be used for a prior taxable
408 year before the date the taxpayer is required to file a return
409 for that year pursuant to s. 220.222. For purposes of s.
410 624.51056, a taxpayer may apply for a credit to be used for a
411 prior taxable year before the date the taxpayer is required to
412 file a return for that prior taxable year pursuant to ss.
413 624.509 and 624.5092. The application must specify the eligible
414 charitable organization to which the proposed contribution will
415 be made. The Department of Revenue shall approve tax credits on
416 a first-come, first-served basis and must obtain the division's
417 approval before approving a tax credit under s. 561.1212.

418 2. Within 10 days after approving or denying an
419 application, the Department of Revenue shall provide a copy of
420 its approval or denial letter to the eligible charitable
421 organization specified by the taxpayer in the application.

422 (c) If a tax credit approved under paragraph (b) is not
423 fully used within the specified state fiscal year for credits
424 under s. 211.0252, s. 212.1833, or s. 561.1212 or against taxes
425 due for the specified taxable year for credits under s. 220.1876

426 or s. 624.51056 because of insufficient tax liability on the
427 part of the taxpayer, the unused amount must be carried forward
428 for a period not to exceed 10 years. For purposes of s.
429 220.1876, a credit carried forward may be used in a subsequent
430 year after applying the other credits and unused carryovers in
431 the order provided in s. 220.02(8).

432 (d) A taxpayer may not convey, transfer, or assign an
433 approved tax credit or a carryforward tax credit to another
434 entity unless all of the assets of the taxpayer are conveyed,
435 assigned, or transferred in the same transaction. However, a tax
436 credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212,
437 or s. 624.51056 may be conveyed, transferred, or assigned
438 between members of an affiliated group of corporations if the
439 type of tax credit under s. 211.0252, s. 212.1833, s. 220.1876,
440 s. 561.1212, or s. 624.51056 remains the same. A taxpayer shall
441 notify the Department of Revenue of its intent to convey,
442 transfer, or assign a tax credit to another member within an
443 affiliated group of corporations. The amount conveyed,
444 transferred, or assigned is available to another member of the
445 affiliated group of corporations upon approval by the Department
446 of Revenue. The Department of Revenue shall obtain the
447 division's approval before approving a conveyance, transfer, or
448 assignment of a tax credit under s. 561.1212.

449 (e) Within any state fiscal year, a taxpayer may rescind
450 all or part of a tax credit approved under paragraph (b). The

451 amount rescinded shall become available for that state fiscal
452 year to another eligible taxpayer approved by the Department of
453 Revenue if the taxpayer receives notice from the Department of
454 Revenue that the rescindment has been accepted by the Department
455 of Revenue. The Department of Revenue must obtain the division's
456 approval before accepting the rescindment of a tax credit under
457 s. 561.1212. Any amount rescinded under this paragraph must
458 become available to an eligible taxpayer on a first-come, first-
459 served basis based on tax credit applications received after the
460 date the rescindment is accepted by the Department of Revenue.

461 (f) Within 10 days after approving or denying the
462 conveyance, transfer, or assignment of a tax credit under
463 paragraph (d), or the rescindment of a tax credit under
464 paragraph (e), the Department of Revenue shall provide a copy of
465 its approval or denial letter to the eligible charitable
466 organization specified by the taxpayer. The Department of
467 Revenue shall also include the eligible charitable organization
468 specified by the taxpayer on all letters or correspondence of
469 acknowledgment for tax credits under s. 212.1833.

470 (g) For purposes of calculating the underpayment of
471 estimated corporate income taxes under s. 220.34 and tax
472 installment payments for taxes on insurance premiums or
473 assessments under s. 624.5092, the final amount due is the
474 amount after credits earned under s. 220.1876 or s. 624.51056
475 for contributions to eligible charitable organizations are

476 | deducted.

477 | 1. For purposes of determining if a penalty or interest
478 | under s. 220.34(2)(d)1. will be imposed for underpayment of
479 | estimated corporate income tax, a taxpayer may, after earning a
480 | credit under s. 220.1876, reduce any estimated payment in that
481 | taxable year by the amount of the credit.

482 | 2. For purposes of determining if a penalty under s.
483 | 624.5092 will be imposed, an insurer, after earning a credit
484 | under s. 624.51056 for a taxable year, may reduce any
485 | installment payment for such taxable year of 27 percent of the
486 | amount of the net tax due as reported on the return for the
487 | preceding year under s. 624.5092(2)(b) by the amount of the
488 | credit.

489 | (6) PRESERVATION OF CREDIT.—If any provision or portion of
490 | this section, s. 211.0252, s. 212.1833, s. 220.1876, s.
491 | 561.1212, or s. 624.51056 or the application thereof to any
492 | person or circumstance is held unconstitutional by any court or
493 | is otherwise declared invalid, the unconstitutionality or
494 | invalidity shall not affect any credit earned under s. 211.0252,
495 | s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 by any
496 | taxpayer with respect to any contribution paid to an eligible
497 | charitable organization before the date of a determination of
498 | unconstitutionality or invalidity. The credit shall be allowed
499 | at such time and in such a manner as if a determination of
500 | unconstitutionality or invalidity had not been made, provided

501 that nothing in this subsection by itself or in combination with
502 any other provision of law may result in the allowance of any
503 credit to any taxpayer in excess of one dollar of credit for
504 each dollar paid to an eligible charitable organization.

505 (7) ADMINISTRATION; RULES.-

506 (a) The Department of Revenue, the division, and the
507 Department of Children and Families may develop a cooperative
508 agreement to assist in the administration of this section, as
509 needed.

510 (b) The Department of Revenue may adopt rules necessary to
511 administer this section and ss. 211.0252, 212.1833, 220.1876,
512 561.1212, and 624.51056, including rules establishing
513 application forms, procedures governing the approval of tax
514 credits and carryforward tax credits under subsection (5), and
515 procedures to be followed by taxpayers when claiming approved
516 tax credits on their returns.

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

519 (d) The Department of Children and Families may adopt
520 rules necessary to administer this section, including, but not
521 limited to, rules establishing application forms for
522 organizations seeking designation as eligible charitable
523 organizations under this act.

524 (e) Notwithstanding any provision of s. 213.053 to the
525 contrary, sharing information with the division related to this

526 tax credit is considered the conduct of the Department of
527 Revenue's official duties as contemplated in s. 213.053(8)(c),
528 and the Department of Revenue and the division are specifically
529 authorized to share information as needed to administer this
530 section.

531 Section 8. Section 561.1212, Florida Statutes, is created
532 to read:

533 561.1212 Credit for contributions to eligible charitable
534 organizations.—Beginning January 1, 2022, there is allowed a
535 credit of 100 percent of an eligible contribution made to an
536 eligible charitable organization under s. 402.62 against any tax
537 due under s. 563.05, s. 564.06, or s. 565.12, except excise
538 taxes imposed on wine produced by manufacturers in this state
539 from products grown in this state. However, a credit allowed
540 under this section may not exceed 90 percent of the tax due on
541 the return on which the credit is taken. For purposes of the
542 distributions of tax revenue under ss. 561.121 and 564.06(10),
543 the division shall disregard any tax credits allowed under this
544 section to ensure that any reduction in tax revenue received
545 which is attributable to the tax credits results only in a
546 reduction in distributions to the General Revenue Fund. The
547 provisions of s. 402.62 apply to the credit authorized by this
548 section.

549 Section 9. Section 624.51056, Florida Statutes, is created
550 to read:

551 624.51056 Credit for contributions to eligible charitable
552 organizations.—

553 (1) For taxable years beginning on or after January 1,
554 2022, there is allowed a credit of 100 percent of an eligible
555 contribution made to an eligible charitable organization under
556 s. 402.62 against any tax due for a taxable year under s.
557 624.509(1) after deducting from such tax deductions for
558 assessments made pursuant to s. 440.51; credits for taxes paid
559 under ss. 175.101 and 185.08; credits for income taxes paid
560 under chapter 220; and the credit allowed under s. 624.509(5),
561 as such credit is limited by s. 624.509(6). An eligible
562 contribution must be made to an eligible charitable organization
563 on or before the date the taxpayer is required to file a return
564 pursuant to ss. 624.509 and 624.5092. An insurer claiming a
565 credit against premium tax liability under this section is not
566 required to pay any additional retaliatory tax levied under s.
567 624.5091 as a result of claiming such credit. Section 624.5091
568 does not limit such credit in any manner.

569 (2) Section 402.62 applies to the credit authorized by
570 this section.

571 Section 10. The Department of Revenue is authorized, and
572 all conditions are deemed met, to adopt emergency rules under s.
573 120.54(4), Florida Statutes, for the purpose of implementing
574 provisions related to the Strong Families Tax Credit created by
575 this act. Notwithstanding any other law, emergency rules adopted

576 under this section are effective for 6 months after adoption and
577 may be renewed during the pendency of procedures to adopt
578 permanent rules addressing the subject of the emergency rules.

579 Section 11. For the 2021-2022 fiscal year, the sum of
580 \$208,000 in nonrecurring funds is appropriated from the General
581 Revenue Fund to the Department of Revenue for the purpose of
582 implementing the provisions related to the Strong Families Tax
583 Credit created by this act.

584 Section 12. The Florida Institute for Child Welfare shall
585 analyze the use of funding provided by the tax credit authorized
586 under s. 402.62, Florida Statutes, and submit a report to the
587 Governor, the President of the Senate, and the Speaker of the
588 House of Representatives by October 31, 2025. The report must,
589 at a minimum, include the total funding amount and categorize
590 the funding by type of program, describe the programs that were
591 funded, and assess the outcomes that were achieved using the
592 funding.

593 Section 13. This act shall take effect July 1, 2021.