

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) Apply for admittance into the Department of Law
329 Enforcement's Volunteer and Employee Criminal History System
330 and, if accepted, conduct background screening on all volunteers
331 and staff working directly with children in any program funded
332 under this section, pursuant to s. 943.0542. Background
333 screening shall use level 2 screening standards pursuant to s.
334 435.04 and additionally include, but need not be limited to, a
335 check of the Dru Sjodin National Sex Offender Public Website.

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

339 (c) Annually submit to the Department of Children and
340 Families:

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

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

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

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

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

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

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

376 addressed.

377 (c) Publish information about the tax credit program and
378 eligible charitable organizations on a Department of Children
379 and Families website. The website shall, at a minimum, provide
380 all of the following:

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

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

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

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

396 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,
397 AND LIMITATIONS.—

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

400 (b) Beginning October 1, 2021, a taxpayer may submit an

401 application to the Department of Revenue for a tax credit or
402 credits to be taken under one or more of s. 211.0252, s.
403 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056.

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

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

424 (c) If a tax credit approved under paragraph (b) is not
425 fully used within the specified state fiscal year for credits

426 under s. 211.0252, s. 212.1833, or s. 561.1212 or against taxes
427 due for the specified taxable year for credits under s. 220.1876
428 or s. 624.51056 because of insufficient tax liability on the
429 part of the taxpayer, the unused amount must be carried forward
430 for a period not to exceed 10 years. For purposes of s.
431 220.1876, a credit carried forward may be used in a subsequent
432 year after applying the other credits and unused carryovers in
433 the order provided in s. 220.02(8).

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

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

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

472 (g) For purposes of calculating the underpayment of
473 estimated corporate income taxes under s. 220.34 and tax
474 installment payments for taxes on insurance premiums or
475 assessments under s. 624.5092, the final amount due is the

476 amount after credits earned under s. 220.1876 or s. 624.51056
477 for contributions to eligible charitable organizations are
478 deducted.

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

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

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

501 at such time and in such a manner as if a determination of
502 unconstitutionality or invalidity had not been made, provided
503 that nothing in this subsection by itself or in combination with
504 any other provision of law may result in the allowance of any
505 credit to any taxpayer in excess of one dollar of credit for
506 each dollar paid to an eligible charitable organization.

507 (7) ADMINISTRATION; RULES.—

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

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

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

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

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

533 Section 8. Section 561.1212, Florida Statutes, is created
534 to read:

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

551 Section 9. Section 624.51056, Florida Statutes, is created
552 to read:

553 624.51056 Credit for contributions to eligible charitable
554 organizations.—

555 (1) For taxable years beginning on or after January 1,
556 2022, there is allowed a credit of 100 percent of an eligible
557 contribution made to an eligible charitable organization under
558 s. 402.62 against any tax due for a taxable year under s.
559 624.509(1) after deducting from such tax deductions for
560 assessments made pursuant to s. 440.51; credits for taxes paid
561 under ss. 175.101 and 185.08; credits for income taxes paid
562 under chapter 220; and the credit allowed under s. 624.509(5),
563 as such credit is limited by s. 624.509(6). An eligible
564 contribution must be made to an eligible charitable organization
565 on or before the date the taxpayer is required to file a return
566 pursuant to ss. 624.509 and 624.5092. An insurer claiming a
567 credit against premium tax liability under this section is not
568 required to pay any additional retaliatory tax levied under s.
569 624.5091 as a result of claiming such credit. Section 624.5091
570 does not limit such credit in any manner.

571 (2) Section 402.62 applies to the credit authorized by
572 this section.

573 Section 10. The Department of Revenue is authorized, and
574 all conditions are deemed met, to adopt emergency rules under s.
575 120.54(4), Florida Statutes, for the purpose of implementing

576 provisions related to the Strong Families Tax Credit created by
577 this act. Notwithstanding any other law, emergency rules adopted
578 under this section are effective for 6 months after adoption and
579 may be renewed during the pendency of procedures to adopt
580 permanent rules addressing the subject of the emergency rules.

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

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

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