

By Senator Rodrigues

27-00309B-21

2021908__

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 permitholders,
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,

27-00309B-21

2021908__

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

27-00309B-21

2021908__

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

27-00309B-21

2021908__

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

27-00309B-21

2021908__

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 income:

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

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

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

144 3. In the case of a regulated investment company or real
145 estate investment trust, an amount equal to the excess of the

27-00309B-21

2021908__

146 net long-term capital gain for the taxable year over the amount
147 of the capital gain dividends attributable to the taxable year.

148 4. That portion of the wages or salaries paid or incurred
149 for the taxable year which is equal to the amount of the credit
150 allowable for the taxable year under s. 220.181. This
151 subparagraph shall expire on the date specified in s. 290.016
152 for the expiration of the Florida Enterprise Zone Act.

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

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

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

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

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

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

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

27-00309B-21

2021908__

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

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

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

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

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

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

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

199 220.186 Credit for Florida alternative minimum tax.—

200 (2) The credit pursuant to this section shall be the amount
201 of the excess, if any, of the tax paid based upon taxable income
202 determined pursuant to s. 220.13(2)(k) over the amount of tax
203 which would have been due based upon taxable income without

27-00309B-21

2021908__

204 application of s. 220.13(2)(k), before application of this
205 credit without application of any credit under s. 220.1875 or s.
206 220.1876.

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

209 220.1876 Credit for contributions to eligible charitable
210 organizations.—

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

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

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

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

27-00309B-21

2021908__

233 under s. 220.222(2):

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

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

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

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

246 402.62 Strong Families Tax Credit.—

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

248 (a) "Annual tax credit amount" means, for any state fiscal
249 year, the sum of the amount of tax credits approved under
250 paragraph (5)(b), including tax credits to be taken under s.
251 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s.
252 624.51056, which are approved for taxpayers whose taxable years
253 begin on or after January 1 of the calendar year preceding the
254 start of the applicable state fiscal year.

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

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

261 (d) "Eligible contribution" means a monetary contribution

27-00309B-21

2021908__

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

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

270 (2) STRONG FAMILIES TAX CREDITS; ELIGIBILITY.—

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

274 1. Is exempt from federal income taxation under s.
275 501(c)(3) of the Internal Revenue Code.

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

279 3. Provides services to:

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

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

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

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

27-00309B-21

2021908__

291 e. Provide workforce development services to families of
292 children eligible for a federal free or reduced-price meals
293 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 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 abortions, pays for or provides coverage for
319 abortions, or financially supports any other entity that

27-00309B-21

2021908__

320 provides, pays 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 prior
324 fiscal year.

325 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.—

326 An eligible charitable organization that receives a contribution
327 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 report must include a report
344 on financial statements presented in accordance with generally
345 accepted accounting principles. The audit report must be
346 provided to the Department of Children and Families within 180
347 days after completion of the eligible charitable organization's
348 fiscal year; and

27-00309B-21

2021908__

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 5
353 business days after the eligible charitable organization ceases
354 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 requirements of this section.

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

27-00309B-21

2021908__

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 are
382 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

27-00309B-21

2021908

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

27-00309B-21

2021908__

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

462 (f) Within 10 days after approving or denying the
463 conveyance, transfer, or assignment of a tax credit under
464 paragraph (d), or the rescindment of a tax credit under

27-00309B-21

2021908__

465 paragraph (e), the Department of Revenue shall provide a copy of
466 its approval or denial letter to the eligible charitable
467 organization specified by the taxpayer. The Department of
468 Revenue shall also include the eligible charitable organization
469 specified by the taxpayer on all letters or correspondence of
470 acknowledgment for tax credits under s. 212.1833.

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

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

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

490 (6) PRESERVATION OF CREDIT.—If any provision or portion of
491 this section, s. 211.0252, s. 212.1833, s. 220.1876, s.
492 561.1212, or s. 624.51056 or the application thereof to any
493 person or circumstance is held unconstitutional by any court or

27-00309B-21

2021908__

494 is otherwise declared invalid, the unconstitutionality or
495 invalidity shall not affect any credit earned under s. 211.0252,
496 s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 by any
497 taxpayer with respect to any contribution paid to an eligible
498 charitable organization before the date of a determination of
499 unconstitutionality or invalidity. The credit shall be allowed
500 at such time and in such a manner as if a determination of
501 unconstitutionality or invalidity had not been made, provided
502 that nothing in this subsection by itself or in combination with
503 any other provision of law may result in the allowance of any
504 credit to any taxpayer in excess of one dollar of credit for
505 each dollar paid to an eligible charitable organization.

506 (7) ADMINISTRATION; RULES.—

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

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

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

520 (d) The Department of Children and Families may adopt rules
521 necessary to administer this section, including, but not limited
522 to, rules establishing application forms for organizations

27-00309B-21

2021908__

523 seeking designation as eligible charitable organizations under
524 this act.

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

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

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

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

27-00309B-21

2021908__

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

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

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

572 Section 10. The Department of Revenue is authorized, and
573 all conditions are deemed met, to adopt emergency rules under
574 section 120.54(4), Florida Statutes, for the purpose of
575 implementing provisions related to the Strong Families Tax
576 Credit created by this act. Notwithstanding any other law,
577 emergency rules adopted under this section are effective for 6
578 months after adoption and may be renewed during the pendency of
579 procedures to adopt permanent rules addressing the subject of
580 the emergency rules.

27-00309B-21

2021908__

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 section 402.62, Florida Statutes, and submit a report to
589 the Governor, the President of the Senate, and the Speaker of
590 the House of Representatives by October 31, 2025. The report
591 must, at a minimum, include the total funding amount and
592 categorize the funding by type of program, describe the programs
593 that were funded, and assess the outcomes that were achieved
594 using the funding.

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