

By the Committees on Finance and Tax; and Children, Families, and Elder Affairs; and Senator Rodrigues

593-03640-21

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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 the credit; creating
19 s. 402.62, F.S.; creating the Strong Families Tax
20 Credit; defining terms; specifying requirements for
21 the Department of Children and Families in designating
22 eligible charitable organizations; specifying
23 requirements for eligible charitable organizations
24 receiving contributions; specifying duties of the
25 Department of Children and Families; specifying a
26 limitation on, and application procedures for, the tax
27 credit; specifying requirements and procedures for,
28 and restrictions on, the carryforward, conveyance,
29 transfer, assignment, and rescindment of credits;

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

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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

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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

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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

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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

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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

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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 (2) A taxpayer who files a Florida consolidated return as a
220 member of an affiliated group pursuant to s. 220.131(1) may be
221 allowed the credit on a consolidated return basis.

222 (3) Section 402.62 applies to the credit authorized by this
223 section.

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

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

231 (b) The taxpayer's noncompliance with the requirement to
232 pay tentative taxes shall result in the revocation and

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233 rescindment of any such credit.

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

237 Section 7. Section 402.62, Florida Statutes, is created to
238 read:

239 402.62 Strong Families Tax Credit.—

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

241 (a) "Annual tax credit amount" means, for any state fiscal
242 year, the sum of the amount of tax credits approved under
243 paragraph (5) (b), including tax credits to be taken under s.
244 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s.
245 624.51056, which are approved for taxpayers whose taxable years
246 begin on or after January 1 of the calendar year preceding the
247 start of the applicable state fiscal year.

248 (b) "Division" means the Division of Alcoholic Beverages
249 and Tobacco of the Department of Business and Professional
250 Regulation.

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

254 (d) "Eligible contribution" means a monetary contribution
255 from a taxpayer, subject to the restrictions provided in this
256 section, to an eligible charitable organization. The taxpayer
257 making the contribution may not designate a specific child
258 assisted by the eligible charitable organization as the
259 beneficiary of the contribution.

260 (e) "Tax credit cap amount" means the maximum annual tax
261 credit amount that the Department of Revenue may approve for a

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262 state fiscal year.

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

264 (a) The Department of Children and Families shall designate
265 as an eligible charitable organization an organization that
266 meets all of the following requirements:

267 1. Is exempt from federal income taxation under s.
268 501(c)(3) of the Internal Revenue Code.

269 2. Is a Florida entity formed under chapter 605, chapter
270 607, or chapter 617 and whose principal office is located in
271 this state.

272 3. Provides services to:

273 a. Prevent child abuse, neglect, abandonment, or
274 exploitation;

275 b. Assist fathers in learning and improving parenting
276 skills or to engage absent fathers in being more engaged in
277 their children's lives;

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

281 d. Assist families with children who have a chronic illness
282 or a physical, intellectual, developmental, or emotional
283 disability; or

284 e. Provide workforce development services to families of
285 children eligible for a federal free or reduced-price meals
286 program.

287 4. Provides to the Department of Children and Families
288 accurate information, including, at a minimum, a description of
289 the services provided by the organization which are eligible for
290 funding under this section; the total number of individuals

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291 served through those services during the last calendar year and
292 the number served during the last calendar year using funding
293 under this section; basic financial information regarding the
294 organization and services eligible for funding under this
295 section; outcomes for such services; and contact information for
296 the organization.

297 5. Annually submits a statement, signed under penalty of
298 perjury by a current officer of the organization, that the
299 organization meets all criteria to qualify as an eligible
300 charitable organization, has fulfilled responsibilities under
301 this section for the previous fiscal year if the organization
302 received any funding through this credit during the previous
303 year, and intends to fulfill its responsibilities during the
304 upcoming year.

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

308 (b) The Department of Children and Families may not
309 designate as an eligible charitable organization an organization
310 that:

311 1. Provides abortions or pays for or provides coverage for
312 abortions; or

313 2. Has received more than 50 percent of its total annual
314 revenue from the Department of Children and Families, either
315 directly or via a contractor of the department, in the prior
316 fiscal year.

317 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.-
318 An eligible charitable organization that receives a contribution
319 under this section must do all of the following:

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

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

331 (c) Annually submit to the Department of Children and
332 Families:

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

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

346 (d) Notify the Department of Children and Families within 5
347 business days after the eligible charitable organization ceases
348 to meet eligibility requirements or fails to fulfill its

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349 responsibilities under this section.

350 (e) Upon receipt of a contribution, provide the taxpayer
351 that made the contribution with a certificate of contribution. A
352 certificate of contribution must include the taxpayer's name
353 and, if available, its federal employer identification number,
354 the amount contributed, the date of contribution, and the name
355 of the eligible charitable organization.

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

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

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

369 (c) Publish information about the tax credit program and
370 eligible charitable organizations on a Department of Children
371 and Families website. The website must, at a minimum, provide
372 all of the following:

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

375 2. A list of the eligible charitable organizations that are
376 currently designated by the department and the information
377 provided under subparagraph (2) (a) 4. regarding each eligible

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378 charitable organization.

379 3. The process for a taxpayer to select an eligible
380 charitable organization as the recipient of funding through a
381 tax credit.

382 (d) Compel the return of funds that are provided to an
383 eligible charitable organization that fails to comply with the
384 requirements of this section. Eligible charitable organizations
385 that are subject to return of funds are ineligible to receive
386 funding under this section for a period 10 years after final
387 agency action to compel the return of funding.

388 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,
389 AND LIMITATIONS.—

390 (a) Beginning in fiscal year 2021-2022, the tax credit cap
391 amount is \$5 million in each state fiscal year.

392 (b) Beginning October 1, 2021, a taxpayer may submit an
393 application to the Department of Revenue for a tax credit or
394 credits to be taken under one or more of s. 211.0252, s.
395 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056.

396 1. The taxpayer shall specify in the application each tax
397 for which the taxpayer requests a credit and the applicable
398 taxable year for a credit under s. 220.1876 or s. 624.51056 or
399 the applicable state fiscal year for a credit under s. 211.0252,
400 s. 212.1833, or s. 561.1212. For purposes of s. 220.1876, a
401 taxpayer may apply for a credit to be used for a prior taxable
402 year before the date the taxpayer is required to file a return
403 for that year pursuant to s. 220.222. For purposes of s.
404 624.51056, a taxpayer may apply for a credit to be used for a
405 prior taxable year before the date the taxpayer is required to
406 file a return for that prior taxable year pursuant to ss.

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407 624.509 and 624.5092. The application must specify the eligible
408 charitable organization to which the proposed contribution will
409 be made. The Department of Revenue shall approve tax credits on
410 a first-come, first-served basis and must obtain the division's
411 approval before approving a tax credit under s. 561.1212.

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

416 (c) If a tax credit approved under paragraph (b) is not
417 fully used within the specified state fiscal year for credits
418 under s. 211.0252, s. 212.1833, or s. 561.1212 or against taxes
419 due for the specified taxable year for credits under s. 220.1876
420 or s. 624.51056 because of insufficient tax liability on the
421 part of the taxpayer, the unused amount must be carried forward
422 for a period not to exceed 10 years. For purposes of s.
423 220.1876, a credit carried forward may be used in a subsequent
424 year after applying the other credits and unused carryovers in
425 the order provided in s. 220.02(8).

426 (d) A taxpayer may not convey, transfer, or assign an
427 approved tax credit or a carryforward tax credit to another
428 entity unless all of the assets of the taxpayer are conveyed,
429 assigned, or transferred in the same transaction. However, a tax
430 credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212,
431 or s. 624.51056 may be conveyed, transferred, or assigned
432 between members of an affiliated group of corporations if the
433 type of tax credit under s. 211.0252, s. 212.1833, s. 220.1876,
434 s. 561.1212, or s. 624.51056 remains the same. A taxpayer shall
435 notify the Department of Revenue of its intent to convey,

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436 transfer, or assign a tax credit to another member within an
437 affiliated group of corporations. The amount conveyed,
438 transferred, or assigned is available to another member of the
439 affiliated group of corporations upon approval by the Department
440 of Revenue. The Department of Revenue shall obtain the
441 division's approval before approving a conveyance, transfer, or
442 assignment of a tax credit under s. 561.1212.

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

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

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

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

477 2. For purposes of determining if a penalty under s.
478 624.5092 will be imposed, an insurer, after earning a credit
479 under s. 624.51056 for a taxable year, may reduce any
480 installment payment for such taxable year of 27 percent of the
481 amount of the net tax due as reported on the return for the
482 preceding year under s. 624.5092(2)(b) by the amount of the
483 credit.

484 (6) PRESERVATION OF CREDIT.—If any provision or portion of
485 this section, s. 211.0252, s. 212.1833, s. 220.1876, s.
486 561.1212, or s. 624.51056 or the application thereof to any
487 person or circumstance is held unconstitutional by any court or
488 is otherwise declared invalid, the unconstitutionality or
489 invalidity shall not affect any credit earned under s. 211.0252,
490 s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 by any
491 taxpayer with respect to any contribution paid to an eligible
492 charitable organization before the date of a determination of
493 unconstitutionality or invalidity. The credit shall be allowed

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

500 (7) ADMINISTRATION; RULES.-

501 (a) The Department of Revenue, the division, and the
502 Department of Children and Families may develop a cooperative
503 agreement to assist in the administration of this section, as
504 needed.

505 (b) The Department of Revenue may adopt rules necessary to
506 administer this section and ss. 211.0252, 212.1833, 220.1876,
507 561.1212, and 624.51056, including rules establishing
508 application forms, procedures governing the approval of tax
509 credits and carryforward tax credits under subsection (5), and
510 procedures to be followed by taxpayers when claiming approved
511 tax credits on their returns.

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

514 (d) The Department of Children and Families may adopt rules
515 necessary to administer this section, including, but not limited
516 to, rules establishing application forms for organizations
517 seeking designation as eligible charitable organizations under
518 this act.

519 (e) Notwithstanding any provision of s. 213.053 to the
520 contrary, sharing information with the division related to this
521 tax credit is considered the conduct of the Department of
522 Revenue's official duties as contemplated in s. 213.053(8)(c),

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523 and the Department of Revenue and the division are specifically
524 authorized to share information as needed to administer this
525 program.

526 Section 8. Section 561.1212, Florida Statutes, is created
527 to read:

528 561.1212 Credit for contributions to eligible charitable
529 organizations.—Beginning January 1, 2022, there is allowed a
530 credit of 100 percent of an eligible contribution made to an
531 eligible charitable organization under s. 402.62 against any tax
532 due under s. 563.05, s. 564.06, or s. 565.12, except excise
533 taxes imposed on wine produced by manufacturers in this state
534 from products grown in this state. However, a credit allowed
535 under this section may not exceed 90 percent of the tax due on
536 the return on which the credit is taken. For purposes of the
537 distributions of tax revenue under ss. 561.121 and 564.06(10),
538 the division shall disregard any tax credits allowed under this
539 section to ensure that any reduction in tax revenue received
540 which is attributable to the tax credits results only in a
541 reduction in distributions to the General Revenue Fund. The
542 provisions of s. 402.62 apply to the credit authorized by this
543 section.

544 Section 9. Section 624.51056, Florida Statutes, is created
545 to read:

546 624.51056 Credit for contributions to eligible charitable
547 organizations.—

548 (1) For taxable years beginning on or after January 1,
549 2022, there is allowed a credit of 100 percent of an eligible
550 contribution made to an eligible charitable organization under
551 s. 402.62 against any tax due for a taxable year under s.

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552 624.509(1) after deducting from such tax deductions for
553 assessments made pursuant to s. 440.51; credits for taxes paid
554 under ss. 175.101 and 185.08; credits for income taxes paid
555 under chapter 220; and the credit allowed under s. 624.509(5),
556 as such credit is limited by s. 624.509(6). An eligible
557 contribution must be made to an eligible charitable organization
558 on or before the date the taxpayer is required to file a return
559 pursuant to ss. 624.509 and 624.5092. An insurer claiming a
560 credit against premium tax liability under this section is not
561 required to pay any additional retaliatory tax levied under s.
562 624.5091 as a result of claiming such credit. Section 624.5091
563 does not limit such credit in any manner.

564 (2) Section 402.62 applies to the credit authorized by this
565 section.

566 Section 10. The Department of Revenue is authorized, and
567 all conditions are deemed met, to adopt emergency rules under s.
568 120.54(4), Florida Statutes, for the purpose of implementing
569 provisions related to the Strong Families Tax Credit created by
570 this act. Notwithstanding any other law, emergency rules adopted
571 under this section are effective for 6 months after adoption and
572 may be renewed during the pendency of procedures to adopt
573 permanent rules addressing the subject of the emergency rules.

574 Section 11. For the 2021-2022 fiscal year, the sum of
575 \$208,000 in nonrecurring funds is appropriated from the General
576 Revenue Fund to the Department of Revenue for the purpose of
577 implementing the provisions related to the Strong Families Tax
578 Credit created by this act.

579 Section 12. The Florida Institute for Child Welfare shall
580 analyze the use of funding provided by the tax credit authorized

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581 under s. 402.62, Florida Statutes, and submit a report to the
582 Governor, the President of the Senate, and the Speaker of the
583 House of Representatives by October 31, 2025. The report must,
584 at a minimum, include the total funding amount and categorize
585 the funding by type of program, describe the programs that were
586 funded, and assess the outcomes that were achieved using the
587 funding.

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