



651904

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/02/2025	.	
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The Committee on Appropriations (Calatayud) recommended the following:

Senate Amendment (with title amendment)

Delete lines 83 - 484

and insert:

section and ss. 211.0251, 211.0252, 211.0253, and 211.0254 may not exceed 50 percent of the tax due on the return on which the credit is taken. If the combined credit allowed under the foregoing sections exceeds 50 percent of the tax due on the return, the credit must first be taken under s. 211.0251, then under 211.0253, then under 211.0252, then under 211.0254. Any



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11 remaining liability must be taken under this section, but may
12 not exceed 50 percent of the tax due. For purposes of the
13 distributions of tax revenue under s. 211.06, the department
14 shall disregard any tax credits allowed under this section to
15 ensure that any reduction in tax revenue received which is
16 attributable to the tax credits results only in a reduction in
17 distributions to the General Revenue Fund. Section 402.63
18 applies to the credit authorized by this section.

19 Section 2. Section 212.18345, Florida Statutes, is created
20 to read:

21 212.18345 Credit for contributions to eligible charitable
22 organizations for the Home Away From Home Tax Credit.—Beginning
23 January 1, 2026, there is allowed a credit of 100 percent of an
24 eligible contribution made to an eligible charitable
25 organization under s. 402.63 against any tax imposed by the
26 state and due under this chapter from a direct pay permitholder
27 as a result of the direct pay permit held pursuant to s.
28 212.183. For purposes of the dealer's credit granted for keeping
29 prescribed records, filing timely tax returns, and properly
30 accounting and remitting taxes under s. 212.12, the amount of
31 tax due used to calculate the credit must include any eligible
32 contribution made to an eligible charitable organization from a
33 direct pay permitholder. For purposes of the distributions of
34 tax revenue under s. 212.20, the department shall disregard any
35 tax credits allowed under this section to ensure that any
36 reduction in tax revenue received which is attributable to the
37 tax credits results only in a reduction in distributions to the
38 General Revenue Fund. Section 402.63 applies to the credit
39 authorized by this section. A dealer who claims a tax credit



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40 under this section must file his or her tax returns and pay his
41 or her taxes by electronic means under s. 213.755.

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

44 220.02 Legislative intent.—

45 (8) It is the intent of the Legislature that credits
46 against either the corporate income tax or the franchise tax be
47 applied in the following order: those enumerated in s. 631.828,
48 those enumerated in s. 220.191, those enumerated in s. 220.181,
49 those enumerated in s. 220.183, those enumerated in s. 220.182,
50 those enumerated in s. 220.1895, those enumerated in s. 220.195,
51 those enumerated in s. 220.184, those enumerated in s. 220.186,
52 those enumerated in s. 220.1845, those enumerated in s. 220.19,
53 those enumerated in s. 220.185, those enumerated in s. 220.1875,
54 those enumerated in s. 220.1876, those enumerated in s.
55 220.1877, those enumerated in s. 220.18775, those enumerated in
56 s. 220.1878, those enumerated in s. 220.193, those enumerated in
57 former s. 288.9916, those enumerated in former s. 220.1899,
58 those enumerated in former s. 220.194, those enumerated in s.
59 220.196, those enumerated in s. 220.198, those enumerated in s.
60 220.1915, those enumerated in s. 220.199, those enumerated in s.
61 220.1991, and those enumerated in s. 220.1992.

62 Section 4. Section 220.18775, Florida Statutes, is created
63 to read:

64 220.18775 Credit for contributions to eligible charitable
65 organizations for the Home Away From Home Tax Credit.—

66 (1) For taxable years beginning on or after January 1,
67 2026, there is allowed a credit of 100 percent of an eligible
68 contribution made to an eligible charitable organization under



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69 s. 402.63 against any tax due for a taxable year under this
70 chapter after the application of any other allowable credits by
71 the taxpayer. An eligible contribution must be made to an
72 eligible charitable organization on or before the date the
73 taxpayer is required to file a return pursuant to s. 220.222.
74 The credit granted by this section is reduced by the difference
75 between the amount of federal corporate income tax, taking into
76 account the credit granted by this section, and the amount of
77 federal corporate income tax without application of the credit
78 granted by this section.

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

84 (3) Section 402.63 applies to the credit authorized by this
85 section.

86 (4) If a taxpayer applies and is approved for a credit
87 under s. 402.63 after timely requesting an extension to file
88 under s. 220.222(2):

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

93 (b) The taxpayer's noncompliance with the requirement to
94 pay tentative taxes will result in the revocation and
95 rescindment of any such credit.

96 (c) The taxpayer will be assessed for any taxes, penalties,
97 or interest due from the taxpayer's noncompliance with the



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98 requirement to pay tentative taxes.

99 Section 5. Section 402.63, Florida Statutes, is created to
100 read:

101 402.63 Home Away From Home Tax Credit.-

102 (1) DEFINITIONS.-As used in this section, the term:

103 (a) "Annual tax credit amount" means, for any state fiscal
104 year, the sum of the amount of tax credits approved under
105 paragraph (5) (b), including tax credits to be taken under s.
106 211.02535, s. 212.18345, s. 220.18775, s. 561.12135, or s.
107 624.51059, which are approved for taxpayers whose taxable years
108 begin on or after January 1 of the calendar year preceding the
109 start of the applicable state fiscal year.

110 (b) "Division" means the Division of Alcoholic Beverages
111 and Tobacco of the Department of Business and Professional
112 Regulation.

113 (c) "Eligible charitable organization" means an
114 organization designated by the Department of Health as eligible
115 to receive funding under this section.

116 (d) "Eligible contribution" means a monetary contribution
117 from a taxpayer, subject to the restrictions provided in this
118 section, to an eligible charitable organization. The taxpayer
119 making the contribution may not designate a specific family to
120 be assisted by the eligible charitable organization as the
121 beneficiary of the contribution.

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

125 (2) HOME AWAY FROM HOME TAX CREDITS; ELIGIBILITY.-

126 (a) The Department of Health shall designate as an eligible



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127 charitable organization an organization that meets all of the
128 following requirements:

129 1. Is exempt from federal income taxation under s.
130 501(c)(3) of the Internal Revenue Code.

131 2. Is a Florida entity formed under chapter 605, chapter
132 607, or chapter 617 whose principal office is located in this
133 state.

134 3. At de minimis to no cost to the family, houses families
135 of critically ill children receiving treatment.

136 4. Provides to the Department of Health accurate
137 information, including, at a minimum, a description of the
138 services provided by the organization; the total number of
139 individuals served through those services during the last
140 calendar year; basic financial information regarding the
141 organization and services; and contact information for the
142 organization.

143 5. Annually submits a statement, signed under penalty of
144 perjury by a current officer of the organization, that the
145 organization meets all criteria to qualify as an eligible
146 charitable organization, has fulfilled responsibilities under
147 this section for the previous fiscal year if the organization
148 received any funding through this credit during the previous
149 fiscal year, and intends to fulfill its responsibilities during
150 the upcoming fiscal year.

151 6. Provides any documentation requested by the Department
152 of Health to verify eligibility as an eligible charitable
153 organization or compliance with this section.

154 (b) The Department of Health may not designate as an
155 eligible charitable organization an organization that provides



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156 abortions or pays for or provides coverage for abortions.

157 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.—

158 An eligible charitable organization that receives a contribution
159 under this section shall do all of the following:

160 (a) Apply for admittance into the Department of Law
161 Enforcement's Volunteer and Employee Criminal History System
162 and, if accepted, conduct background screening on all volunteers
163 and staff working directly with children in any program funded
164 under this section pursuant to s. 943.0542. Background screening
165 must use level 2 screening standards pursuant to s. 435.04 and
166 must include, but need not be limited to, a check of the Dru
167 Sjodin National Sex Offender Public Website.

168 (b) Expend 100 percent of any contributions received under
169 this section for the expansion of current structures or the
170 construction of new facilities for the purpose specified in
171 subparagraph (2) (a) 3.

172 (c) Annually submit to the Department of Health:

173 1. An audit of the eligible charitable organization
174 conducted by an independent certified public accountant in
175 accordance with auditing standards generally accepted in the
176 United States, government auditing standards, and rules adopted
177 by the Auditor General. The audit report must include a report
178 on financial statements presented in accordance with generally
179 accepted accounting principles. The audit report must be
180 provided to the Department of Health within 180 days after
181 completion of the eligible charitable organization's fiscal
182 year; and

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



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185 Exempt from Income Tax form (Form 990), if filed.

186 (d) Notify the Department of Health immediately if it is in
187 jeopardy of losing the eligible charitable organization
188 designation under this section.

189 (e) Upon receipt of a contribution, provide the taxpayer
190 that made the contribution with a certificate of contribution. A
191 certificate of contribution must include the taxpayer's name
192 and, if available, its federal employer identification number,
193 the amount contributed, the date of contribution, and the name
194 of the eligible charitable organization.

195 (4) RESPONSIBILITIES OF THE DEPARTMENT.—The Department of
196 Health shall do all of the following:

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

199 (b) Remove the designation of organizations that fail to
200 meet all requirements of this section. An organization that has
201 had its designation removed by the Department of Health may
202 reapply for designation as an eligible charitable organization,
203 and the Department of Health may redesignate such organization
204 if it meets the requirements of this section and demonstrates
205 through its application that all factors leading to its removal
206 as an eligible charitable organization have been sufficiently
207 addressed.

208 (c) Work with each eligible charitable organization to
209 assist in the maintenance of eligibility requirements until the
210 completion of any construction project involving funds awarded
211 in accordance with this section. The Department of Health shall
212 establish a redesignation window for which an organization may
213 be redesignated without the recoument of funds.



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214 (d) Publish information about the tax credit and eligible
215 charitable organizations on a Department of Health website. The
216 website must, at a minimum, provide all of the following:

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

219 2. A list of the eligible charitable organizations that are
220 currently designated by the Department of Health and the
221 information provided under subparagraph (2)(a)4. regarding each
222 eligible charitable organization.

223 3. The process for a taxpayer to select an eligible
224 charitable organization as the recipient of funding through a
225 tax credit.

226 (e) Compel the return of funds that were provided to an
227 eligible charitable organization that fails to comply with the
228 requirements of this section. Eligible charitable organizations
229 subject to return of funds are ineligible to receive funding
230 under this section for a period of 10 years after final agency
231 action to compel the return of funds.

232 1. In order to encourage the completion of all construction
233 projects, the Department of Health shall establish a process to
234 determine whether an eligible charitable organization has failed
235 to fulfill its responsibilities under this section. The process
236 must require an eligible charitable organization to provide
237 documentation of good faith efforts made to complete
238 construction, including, but not limited to, plans and status
239 updates on the project.

240 2. An eligible charitable organization that no longer meets
241 the eligibility requirements under this section and makes no
242 effort in conjunction with the Department of Health to rectify



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243 the situation is subject to return of funds.

244 (f) Analyze the use of funding provided by the tax credit
245 authorized under this section and submit a report to the
246 Governor, the President of the Senate, and the Speaker of the
247 House of Representatives annually, beginning October 1, 2026.
248 The report must, at a minimum, include the total funding amount
249 provided under this section and the amounts provided to each
250 eligible charitable organization, describe the eligible
251 charitable organizations that were funded, and assess the
252 outcomes that were achieved, as well as the projects in
253 progress, using the funding.

254 (5) HOME AWAY FROM HOME TAX CREDITS; APPLICATIONS,
255 TRANSFERS, AND LIMITATIONS.-

256 (a) Beginning in fiscal year 2026-2027, the tax credit cap
257 amount is \$2.5 million in each state fiscal year.

258 (b) A taxpayer may submit an application to the Department
259 of Revenue for a tax credit or credits to be taken under one or
260 more of s. 211.02535, s. 212.18345, s. 220.18775, s. 561.12135,
261 or s. 624.51059, beginning at 9 a.m. on the first day of the
262 calendar year which is not a Saturday, Sunday, or legal holiday.
263 The Department of Revenue may not approve applications for a tax
264 credit under this section after state fiscal year 2031-2032.

265 1. The taxpayer must specify in the application each tax
266 for which the taxpayer requests a credit and the applicable
267 taxable year for a credit under s. 220.18775 or s. 624.51059 or
268 the applicable state fiscal year for a credit under s.
269 211.02535, s. 212.18345, or s. 561.12135. For purposes of s.
270 220.18775, a taxpayer may apply for a credit to be used for a
271 prior taxable year before the date the taxpayer is required to



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272 file a return for that year pursuant to s. 220.222. For purposes
273 of s. 624.51059, a taxpayer may apply for a credit to be used
274 for a prior taxable year before the date the taxpayer is
275 required to file a return for that prior taxable year pursuant
276 to ss. 624.509 and 624.5092. The application must specify the
277 eligible charitable organization to which the proposed
278 contribution will be made. The Department of Revenue shall
279 approve tax credits on a first-come, first-served basis and must
280 obtain the division's approval before approving a tax credit
281 under s. 561.12135.

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

286 (c) If a tax credit approved under paragraph (b) is not
287 fully used within the specified state fiscal year for credits
288 under s. 211.02535, s. 212.18345, or s. 561.12135 or against
289 taxes due for the specified taxable year for credits under s.
290 220.18775 or s. 624.51059 because of insufficient tax liability
291 on the part of the taxpayer, the unused amount must be carried
292 forward for a period not to exceed 10 years. For purposes of s.
293 220.18775, a credit carried forward may be used in a subsequent
294 year after applying the other credits and unused carryovers in
295 the order provided in s. 220.02(8).

296 (d) A taxpayer may not convey, transfer, or assign an
297 approved tax credit or a carryforward tax credit to another
298 entity unless all of the assets of the taxpayer are conveyed,
299 assigned, or transferred in the same transaction. However, a tax
300 credit under s. 211.02535, s. 212.18345, s. 220.18775, s.



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301 561.12135, or s. 624.51059 may be conveyed, transferred, or
302 assigned between members of an affiliated group of corporations
303 if the type of tax credit under s. 211.02535, s. 212.18345, s.
304 220.18775, s. 561.12135, or s. 624.51059 remains the same. A
305 taxpayer shall notify the Department of Revenue of its intent to
306 convey, transfer, or assign a tax credit to another member
307 within an affiliated group of corporations. The amount conveyed,
308 transferred, or assigned is available to another member of the
309 affiliated group of corporations upon approval by the Department
310 of Revenue. The Department of Revenue shall obtain the
311 division's approval before approving a conveyance, transfer, or
312 assignment of a tax credit under s. 561.12135.

313 (e) Within any state fiscal year, a taxpayer may rescind
314 all or part of a tax credit approved under paragraph (b). The
315 amount rescinded becomes available for that state fiscal year to
316 another eligible taxpayer as approved by the Department of
317 Revenue if the taxpayer receives notice from the Department of
318 Revenue that the rescindment has been accepted by the Department
319 of Revenue. The Department of Revenue must obtain the division's
320 approval before accepting the rescindment of a tax credit under
321 s. 561.12135. Any amount rescinded under this paragraph must
322 become available to an eligible taxpayer on a first-come, first-
323 served basis based on tax credit applications received after the
324 date the rescindment is accepted by the Department of Revenue.

325 (f) Within 10 days after approving or denying the
326 conveyance, transfer, or assignment of a tax credit under
327 paragraph (d), or the rescindment of a tax credit under
328 paragraph (e), the Department of Revenue shall provide a copy of
329 its approval or denial letter to the eligible charitable



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330 organization specified by the taxpayer. The Department of
331 Revenue shall also include the eligible charitable organization
332 specified by the taxpayer on all letters or correspondence of
333 acknowledgment for tax credits under s. 212.18345.

334 (g) For purposes of calculating the underpayment of
335 estimated corporate income taxes under s. 220.34 and tax
336 installment payments for taxes on insurance premiums or
337 assessments under s. 624.5092, the final amount due is the
338 amount after credits earned under s. 220.18775 or s. 624.51059
339 for contributions to eligible charitable organizations are
340 deducted.

341 1. For purposes of determining whether a penalty or
342 interest under s. 220.34(2)(d)1. will be imposed for
343 underpayment of estimated corporate income tax, a taxpayer may,
344 after earning a credit under s. 220.18775, reduce any estimated
345 payment in that taxable year by the amount of the credit.

346 2. For purposes of determining whether a penalty under s.
347 624.5092 will be imposed, an insurer may, after earning a credit
348 under s. 624.51059 for a taxable year, reduce any installment
349 payment for such taxable year by 27 percent of the amount of the
350 net tax due as reported on the return for the preceding year
351 under s. 624.5092(2)(b) by the amount of the credit.

352 (6) PRESERVATION OF CREDIT.—If any provision or portion of
353 this section, s. 211.02535, s. 212.18345, s. 220.18775, s.
354 561.12135, or s. 624.51059 or the application thereof to any
355 person or circumstance is held unconstitutional by any court or
356 is otherwise declared invalid, the unconstitutionality or
357 invalidity does not affect any credit earned under s. 211.02535,
358 s. 212.18345, s. 220.18775, s. 561.12135, or s. 624.51059 by any



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359 taxpayer with respect to any contribution paid to an eligible
360 charitable organization before the date of a determination of
361 unconstitutionality or invalidity. The credit will be allowed at
362 such time and in such a manner as if a determination of
363 unconstitutionality or invalidity had not been made, provided
364 that nothing in this subsection by itself or in combination with
365 any other provision of law may result in the allowance of any
366 credit to any taxpayer in excess of one dollar of credit for
367 each dollar paid to an eligible charitable organization.

368 (7) ADMINISTRATION; RULES.—

369 (a) The Department of Revenue, the division, and the
370 Department of Health may develop a cooperative agreement to
371 assist in the administration of this section, as needed.

372 (b) The Department of Revenue may adopt rules necessary to
373 administer this section and ss. 211.02535, 212.18345, 220.18775,
374 561.12135, and 624.51059, including rules establishing
375 application forms, procedures governing the approval of tax
376 credits and carryforward tax credits under subsection (5), and
377 procedures to be followed by taxpayers when claiming approved
378 tax credits on their returns.

379 (c) The division may adopt rules necessary to administer
380 its responsibilities under this section and s. 561.12135.

381 (d) The Department of Health may adopt rules necessary to
382 administer this section, including, but not limited to, rules
383 establishing application forms for organizations seeking
384 designation as eligible charitable organizations under this act.

385 (e) Notwithstanding any provision of s. 213.053 to the
386 contrary, sharing information with the division related to a tax
387 credit under this section is considered the conduct of the



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388 Department of Revenue's official duties as contemplated in s.
389 213.053(8)(c), and the Department of Revenue and the division
390 are specifically authorized to share information as needed to
391 administer this section.

392 Section 6. Section 561.12135, Florida Statutes, is created
393 to read:

394 561.12135 Credit for contributions to eligible charitable
395 organizations for the Home Away From Home Tax Credit.—Beginning
396 January 1, 2026, there is allowed a credit of 100 percent of an
397 eligible contribution made to an eligible charitable
398 organization under s. 402.63 against any tax due under s.
399 563.05, s. 564.06, or s. 565.12, except excise taxes imposed on
400 wine produced by manufacturers in this state from products grown
401 in this state. However, a credit allowed under this section may
402 not exceed 90 percent of the tax due on the return on which the
403 credit is taken. For purposes of the distributions of tax
404 revenue under ss. 561.121 and 564.06(10), the division shall
405 disregard any tax credits allowed under this section to ensure
406 that any reduction in tax revenue received which is attributable
407 to the tax credits results only in a reduction in distributions
408 to the General Revenue Fund. Section 402.63 applies to the
409 credit authorized by this section.

410 Section 7. Subsection (7) of section 624.509, Florida
411 Statutes, is amended to read:

412 624.509 Premium tax; rate and computation.—

413 (7) Credits and deductions against the tax imposed by this
414 section shall be taken in the following order: deductions for
415 assessments made pursuant to s. 440.51; credits for taxes paid
416 under ss. 175.101 and 185.08; credits for income taxes paid



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417 under chapter 220 and the credit allowed under subsection (5),
418 as these credits are limited by subsection (6); the credit
419 allowed under s. 624.51057; the credit allowed under s.
420 624.51058; the credit allowed under s. 624.5107; the credit
421 allowed under s. 624.51059; all other available credits and
422 deductions.

423

424 ===== T I T L E A M E N D M E N T =====

425 And the title is amended as follows:

426 Delete line 59

427 and insert:

428 providing applicability; amending s. 624.509, F.S.;

429 revising the order of credits and deductions taken

430 against a specified tax; creating s. 624.51059, F.S.;