

By Senator Calatayud

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1 A bill to be entitled
2 An act relating to tax credits for charitable
3 contributions; creating s. 211.02535, F.S.; providing
4 a credit against oil and gas production taxes under
5 the Home Away From Home Tax Credit beginning on a
6 specified date; prohibiting the combined credit
7 allowed under certain provisions from exceeding a
8 certain amount; requiring that a specified credit be
9 taken first under certain circumstances; prohibiting
10 any remaining liability from exceeding a certain
11 amount; creating s. 212.18345, F.S.; providing a
12 credit against sales taxes payable by direct pay
13 permitholders under the Home Away From Home Tax Credit
14 beginning on a specified date; requiring that the
15 amount of tax due used to calculate the credit include
16 certain amounts; requiring the Department of Revenue
17 to disregard certain tax credits for a specified
18 reason; providing applicability; requiring a dealer to
19 pay his or her taxes electronically under certain
20 circumstances; amending s. 220.02, F.S.; revising
21 legislative intent; creating s. 220.18775, F.S.;
22 providing a credit against the corporate income tax
23 under the Home Away From Home Tax Credit beginning on
24 a specified date; requiring that an eligible
25 contribution be made on or before a specified date;
26 providing that a credit granted by the act is reduced
27 by specified calculation; authorizing the credit on a
28 consolidated return basis under certain circumstances;
29 providing applicability; specifying requirements if a

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30 taxpayer applies and is approved for a specified
31 credit; creating s. 402.63, F.S.; defining terms;
32 requiring the Department of Health to designate
33 organizations meeting specified criteria as eligible
34 charitable organizations for purposes of the tax
35 credit; prohibiting the Department of Health from
36 designating certain organizations; specifying
37 requirements for eligible charitable organizations
38 receiving contributions; specifying duties of the
39 Department of Health; specifying a limitation on, and
40 application procedures for, the tax credit; specifying
41 requirements and procedures for, and restrictions on,
42 the carryforward, conveyance, transfer, assignment,
43 and rescindment of credits; specifying requirements
44 and procedures for the Department of Revenue;
45 providing construction; authorizing the Department of
46 Revenue, the Division of Alcoholic Beverages and
47 Tobacco of the Department of Business and Professional
48 Regulation, and the Department of Health to develop a
49 cooperative agreement and adopt rules; authorizing
50 certain interagency information sharing; providing
51 construction; creating s. 561.12135, F.S.; providing a
52 credit against excise taxes on certain alcoholic
53 beverages under the Home Away From Home Tax Credit
54 beginning on a specified date; prohibiting the credit
55 from exceeding a certain amount; requiring the
56 Division of Alcoholic Beverages and Tobacco of the
57 Department of Business and Professional Regulation to
58 disregard certain tax credits for a specified reason;

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59 providing applicability; creating s. 624.51059, F.S.;

60 providing a credit against the insurance premium tax

61 under the Home Away From Home Tax Credit for certain

62 taxable years; specifying that certain insurers are

63 not required to pay additional retaliatory tax;

64 providing that a certain provision does not limit the

65 credit; providing applicability; authorizing the

66 Department of Revenue to adopt emergency rules related

67 to the Home Away From Home Tax Credit; providing that

68 such emergency rules are effective for a specified

69 period of time; authorizing that such emergency rules

70 be renewed under certain circumstances; providing an

71 appropriation; providing an effective date.

72

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

74

75 Section 1. Section 211.02535, Florida Statutes, is created

76 to read:

77 211.02535 Credit for contributions to eligible charitable

78 organizations for the Home Away From Home Tax Credit.—Beginning

79 January 1, 2026, there is allowed a credit of 100 percent of an

80 eligible contribution made to an eligible charitable

81 organization under s. 402.63 against any tax due under s. 211.02

82 or s. 211.025. However, the combined credit allowed under this

83 section and s. 211.0251 may not exceed 50 percent of the tax due

84 on the return on which the credit is taken. If the combined

85 credit allowed under this section and s. 211.0251 exceeds 50

86 percent of the tax due on the return, the credit must first be

87 taken under s. 211.0251. Any remaining liability must be taken

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88 under this section, but may not exceed 50 percent of the tax
89 due. For purposes of the distributions of tax revenue under s.
90 211.06, the department shall disregard any tax credits allowed
91 under this section to ensure that any reduction in tax revenue
92 received which is attributable to the tax credits results only
93 in a reduction in distributions to the General Revenue Fund.
94 Section 402.63 applies to the credit authorized by this section.

95 Section 2. Section 212.18345, Florida Statutes, is created
96 to read:

97 212.18345 Credit for contributions to eligible charitable
98 organizations for the Home Away From Home Tax Credit.—Beginning
99 January 1, 2026, there is allowed a credit of 100 percent of an
100 eligible contribution made to an eligible charitable
101 organization under s. 402.63 against any tax imposed by the
102 state and due under this chapter from a direct pay permitholder
103 as a result of the direct pay permit held pursuant to s.
104 212.183. For purposes of the dealer's credit granted for keeping
105 prescribed records, filing timely tax returns, and properly
106 accounting and remitting taxes under s. 212.12, the amount of
107 tax due used to calculate the credit must include any eligible
108 contribution made to an eligible charitable organization from a
109 direct pay permitholder. For purposes of the distributions of
110 tax revenue under s. 212.20, the department shall disregard any
111 tax credits allowed under this section to ensure that any
112 reduction in tax revenue received which is attributable to the
113 tax credits results only in a reduction in distributions to the
114 General Revenue Fund. Section 402.63 applies to the credit
115 authorized by this section. A dealer who claims a tax credit
116 under this section must file his or her tax returns and pay his

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117 or her taxes by electronic means under s. 213.755.

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

120 220.02 Legislative intent.—

121 (8) It is the intent of the Legislature that credits
122 against either the corporate income tax or the franchise tax be
123 applied in the following order: those enumerated in s. 631.828,
124 those enumerated in s. 220.191, those enumerated in s. 220.181,
125 those enumerated in s. 220.183, those enumerated in s. 220.182,
126 those enumerated in s. 220.1895, those enumerated in s. 220.195,
127 those enumerated in s. 220.184, those enumerated in s. 220.186,
128 those enumerated in s. 220.1845, those enumerated in s. 220.19,
129 those enumerated in s. 220.185, those enumerated in s. 220.1875,
130 those enumerated in s. 220.1876, those enumerated in s.
131 220.1877, those enumerated in s. 220.18775, those enumerated in
132 s. 220.1878, those enumerated in s. 220.193, those enumerated in
133 former s. 288.9916, those enumerated in former s. 220.1899,
134 those enumerated in former s. 220.194, those enumerated in s.
135 220.196, those enumerated in s. 220.198, those enumerated in s.
136 220.1915, those enumerated in s. 220.199, those enumerated in s.
137 220.1991, and those enumerated in s. 220.1992.

138 Section 4. Section 220.18775, Florida Statutes, is created
139 to read:

140 220.18775 Credit for contributions to eligible charitable
141 organizations for the Home Away From Home Tax Credit.—

142 (1) For taxable years beginning on or after January 1,
143 2026, there is allowed a credit of 100 percent of an eligible
144 contribution made to an eligible charitable organization under
145 s. 402.63 against any tax due for a taxable year under this

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146 chapter after the application of any other allowable credits by
147 the taxpayer. An eligible contribution must be made to an
148 eligible charitable organization on or before the date the
149 taxpayer is required to file a return pursuant to s. 220.222.
150 The credit granted by this section is reduced by the difference
151 between the amount of federal corporate income tax, taking into
152 account the credit granted by this section, and the amount of
153 federal corporate income tax without application of the credit
154 granted by this section.

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

160 (3) Section 402.63 applies to the credit authorized by this
161 section.

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

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

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

172 (c) The taxpayer will be assessed for any taxes, penalties,
173 or interest due from the taxpayer's noncompliance with the
174 requirement to pay tentative taxes.

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175 Section 5. Section 402.63, Florida Statutes, is created to
176 read:

177 402.63 Home Away From Home Tax Credit.-

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

179 (a) "Annual tax credit amount" means, for any state fiscal
180 year, the sum of the amount of tax credits approved under
181 paragraph (5) (b), including tax credits to be taken under s.
182 211.0253, s. 212.1834, s. 220.1877, s. 561.1213, or s.
183 624.51057, which are approved for taxpayers whose taxable years
184 begin on or after January 1 of the calendar year preceding the
185 start of the applicable state fiscal year.

186 (b) "Division" means the Division of Alcoholic Beverages
187 and Tobacco of the Department of Business and Professional
188 Regulation.

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

192 (d) "Eligible contribution" means a monetary contribution
193 from a taxpayer, subject to the restrictions provided in this
194 section, to an eligible charitable organization. The taxpayer
195 making the contribution may not designate a specific family to
196 be assisted by the eligible charitable organization as the
197 beneficiary of the contribution.

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

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

202 (a) The Department of Health shall designate as an eligible
203 charitable organization an organization that meets all of the

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204 following requirements:

205 1. Is exempt from federal income taxation under s.
206 501(c)(3) of the Internal Revenue Code.

207 2. Is a Florida entity formed under chapter 605, chapter
208 607, or chapter 617 whose principal office is located in this
209 state.

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

212 4. Provides to the Department of Health accurate
213 information, including, at a minimum, a description of the
214 services provided by the organization; the total number of
215 individuals served through those services during the last
216 calendar year; basic financial information regarding the
217 organization and services; and contact information for the
218 organization.

219 5. Annually submits a statement, signed under penalty of
220 perjury by a current officer of the organization, that the
221 organization meets all criteria to qualify as an eligible
222 charitable organization, has fulfilled responsibilities under
223 this section for the previous fiscal year if the organization
224 received any funding through this credit during the previous
225 fiscal year, and intends to fulfill its responsibilities during
226 the upcoming fiscal year.

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

230 (b) The Department of Health may not designate as an
231 eligible charitable organization an organization that provides
232 abortions or pays for or provides coverage for abortions.

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233 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.-

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

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

244 (b) Expend 100 percent of any contributions received under
245 this section for the expansion of current structures or the
246 construction of new facilities for the purpose specified in
247 subparagraph (2) (a) 3.

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

249 1. An audit of the eligible charitable organization
250 conducted by an independent certified public accountant in
251 accordance with auditing standards generally accepted in the
252 United States, government auditing standards, and rules adopted
253 by the Auditor General. The audit report must include a report
254 on financial statements presented in accordance with generally
255 accepted accounting principles. The audit report must be
256 provided to the Department of Health within 180 days after
257 completion of the eligible charitable organization's fiscal
258 year; and

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

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262 (d) Notify the Department of Health immediately if it is in
263 jeopardy of losing the eligible charitable organization
264 designation under this section.

265 (e) Upon receipt of a contribution, provide the taxpayer
266 that made the contribution with a certificate of contribution. A
267 certificate of contribution must include the taxpayer's name
268 and, if available, its federal employer identification number,
269 the amount contributed, the date of contribution, and the name
270 of the eligible charitable organization.

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

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

275 (b) Remove the designation of organizations that fail to
276 meet all requirements of this section. An organization that has
277 had its designation removed by the Department of Health may
278 reapply for designation as an eligible charitable organization,
279 and the Department of Health may redesignate such organization
280 if it meets the requirements of this section and demonstrates
281 through its application that all factors leading to its removal
282 as an eligible charitable organization have been sufficiently
283 addressed.

284 (c) Work with each eligible charitable organization to
285 assist in the maintenance of eligibility requirements until the
286 completion of any construction project involving funds awarded
287 in accordance with this section. The Department of Health shall
288 establish a redesignation window for which an organization may
289 be redesignated without the recoument of funds.

290 (d) Publish information about the tax credit and eligible

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291 charitable organizations on a Department of Health website. The
292 website must, at a minimum, provide all of the following:

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

295 2. A list of the eligible charitable organizations that are
296 currently designated by the Department of Health and the
297 information provided under subparagraph (2) (a)4. regarding each
298 eligible charitable organization.

299 3. The process for a taxpayer to select an eligible
300 charitable organization as the recipient of funding through a
301 tax credit.

302 (e) Compel the return of funds that were provided to an
303 eligible charitable organization that fails to comply with the
304 requirements of this section. Eligible charitable organizations
305 subject to return of funds are ineligible to receive funding
306 under this section for a period of 10 years after final agency
307 action to compel the return of funds.

308 1. In order to encourage the completion of all construction
309 projects, the Department of Health shall establish a process to
310 determine whether an eligible charitable organization has failed
311 to fulfill its responsibilities under this section. The process
312 must require an eligible charitable organization to provide
313 documentation of good faith efforts made to complete
314 construction, including, but not limited to, plans and status
315 updates on the project.

316 2. An eligible charitable organization that no longer meets
317 the eligibility requirements under this section and makes no
318 effort in conjunction with the Department of Health to rectify
319 the situation is subject to return of funds.

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320 (f) Analyze the use of funding provided by the tax credit
321 authorized under this section and submit a report to the
322 Governor, the President of the Senate, and the Speaker of the
323 House of Representatives annually, beginning October 1, 2026.
324 The report must, at a minimum, include the total funding amount
325 provided under this section and the amounts provided to each
326 eligible charitable organization, describe the eligible
327 charitable organizations that were funded, and assess the
328 outcomes that were achieved, as well as the projects in
329 progress, using the funding.

330 (5) HOME AWAY FROM HOME TAX CREDITS; APPLICATIONS,
331 TRANSFERS, AND LIMITATIONS.—

332 (a) Beginning in fiscal year 2025-2026, the tax credit cap
333 amount is \$2.5 million in each state fiscal year.

334 (b) A taxpayer may submit an application to the Department
335 of Revenue for a tax credit or credits to be taken under one or
336 more of s. 211.0253, s. 212.1834, s. 220.1877, s. 561.1213, or
337 s. 624.51057, beginning at 9 a.m. on the first day of the
338 calendar year which is not a Saturday, Sunday, or legal holiday.
339 The Department of Revenue may not approve applications for a tax
340 credit under this section after state fiscal year 2030-2031.

341 1. The taxpayer must specify in the application each tax
342 for which the taxpayer requests a credit and the applicable
343 taxable year for a credit under s. 220.1877 or s. 624.51057 or
344 the applicable state fiscal year for a credit under s. 211.0253,
345 s. 212.1834, or s. 561.1213. For purposes of s. 220.1877, a
346 taxpayer may apply for a credit to be used for a prior taxable
347 year before the date the taxpayer is required to file a return
348 for that year pursuant to s. 220.222. For purposes of s.

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349 624.51057, a taxpayer may apply for a credit to be used for a
350 prior taxable year before the date the taxpayer is required to
351 file a return for that prior taxable year pursuant to ss.
352 624.509 and 624.5092. The application must specify the eligible
353 charitable organization to which the proposed contribution will
354 be made. The Department of Revenue shall approve tax credits on
355 a first-come, first-served basis and must obtain the division's
356 approval before approving a tax credit under s. 561.1213.

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

361 (c) If a tax credit approved under paragraph (b) is not
362 fully used within the specified state fiscal year for credits
363 under s. 211.0253, s. 212.1834, or s. 561.1213 or against taxes
364 due for the specified taxable year for credits under s. 220.1877
365 or s. 624.51057 because of insufficient tax liability on the
366 part of the taxpayer, the unused amount must be carried forward
367 for a period not to exceed 10 years. For purposes of s.
368 220.1877, a credit carried forward may be used in a subsequent
369 year after applying the other credits and unused carryovers in
370 the order provided in s. 220.02(8).

371 (d) A taxpayer may not convey, transfer, or assign an
372 approved tax credit or a carryforward tax credit to another
373 entity unless all of the assets of the taxpayer are conveyed,
374 assigned, or transferred in the same transaction. However, a tax
375 credit under s. 211.0253, s. 212.1834, s. 220.1877, s. 561.1213,
376 or s. 624.51057 may be conveyed, transferred, or assigned
377 between members of an affiliated group of corporations if the

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378 type of tax credit under s. 211.0253, s. 212.1834, s. 220.1877,
379 s. 561.1213, or s. 624.51057 remains the same. A taxpayer shall
380 notify the Department of Revenue of its intent to convey,
381 transfer, or assign a tax credit to another member within an
382 affiliated group of corporations. The amount conveyed,
383 transferred, or assigned is available to another member of the
384 affiliated group of corporations upon approval by the Department
385 of Revenue. The Department of Revenue shall obtain the
386 division's approval before approving a conveyance, transfer, or
387 assignment of a tax credit under s. 561.1213.

388 (e) Within any state fiscal year, a taxpayer may rescind
389 all or part of a tax credit approved under paragraph (b). The
390 amount rescinded becomes available for that state fiscal year to
391 another eligible taxpayer as approved by the Department of
392 Revenue if the taxpayer receives notice from the Department of
393 Revenue that the rescindment has been accepted by the Department
394 of Revenue. The Department of Revenue must obtain the division's
395 approval before accepting the rescindment of a tax credit under
396 s. 561.1213. Any amount rescinded under this paragraph must
397 become available to an eligible taxpayer on a first-come, first-
398 served basis based on tax credit applications received after the
399 date the rescindment is accepted by the Department of Revenue.

400 (f) Within 10 days after approving or denying the
401 conveyance, transfer, or assignment of a tax credit under
402 paragraph (d), or the rescindment of a tax credit under
403 paragraph (e), the Department of Revenue shall provide a copy of
404 its approval or denial letter to the eligible charitable
405 organization specified by the taxpayer. The Department of
406 Revenue shall also include the eligible charitable organization

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407 specified by the taxpayer on all letters or correspondence of
408 acknowledgment for tax credits under s. 212.1834.

409 (g) For purposes of calculating the underpayment of
410 estimated corporate income taxes under s. 220.34 and tax
411 installment payments for taxes on insurance premiums or
412 assessments under s. 624.5092, the final amount due is the
413 amount after credits earned under s. 220.1877 or s. 624.51057
414 for contributions to eligible charitable organizations are
415 deducted.

416 1. For purposes of determining whether a penalty or
417 interest under s. 220.34(2)(d)1. will be imposed for
418 underpayment of estimated corporate income tax, a taxpayer may,
419 after earning a credit under s. 220.1877, reduce any estimated
420 payment in that taxable year by the amount of the credit.

421 2. For purposes of determining whether a penalty under s.
422 624.5092 will be imposed, an insurer may, after earning a credit
423 under s. 624.51057 for a taxable year, reduce any installment
424 payment for such taxable year of 27 percent of the amount of the
425 net tax due as reported on the return for the preceding year
426 under s. 624.5092(2)(b) by the amount of the credit.

427 (6) PRESERVATION OF CREDIT.—If any provision or portion of
428 this section, s. 211.0253, s. 212.1834, s. 220.1877, s.
429 561.1213, or s. 624.51057 or the application thereof to any
430 person or circumstance is held unconstitutional by any court or
431 is otherwise declared invalid, the unconstitutionality or
432 invalidity does not affect any credit earned under s. 211.0253,
433 s. 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057 by any
434 taxpayer with respect to any contribution paid to an eligible
435 charitable organization before the date of a determination of

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436 unconstitutionality or invalidity. The credit will be allowed at
437 such time and in such a manner as if a determination of
438 unconstitutionality or invalidity had not been made, provided
439 that nothing in this subsection by itself or in combination with
440 any other provision of law may result in the allowance of any
441 credit to any taxpayer in excess of one dollar of credit for
442 each dollar paid to an eligible charitable organization.

443 (7) ADMINISTRATION; RULES.—

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

447 (b) The Department of Revenue may adopt rules necessary to
448 administer this section and ss. 211.0253, 212.1834, 220.1877,
449 561.1213, and 624.51057, including rules establishing
450 application forms, procedures governing the approval of tax
451 credits and carryforward tax credits under subsection (5), and
452 procedures to be followed by taxpayers when claiming approved
453 tax credits on their returns.

454 (c) The division may adopt rules necessary to administer
455 its responsibilities under this section and s. 561.1213.

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

460 (e) Notwithstanding any provision of s. 213.053 to the
461 contrary, sharing information with the division related to a tax
462 credit under this section is considered the conduct of the
463 Department of Revenue's official duties as contemplated in s.
464 213.053(8)(c), and the Department of Revenue and the division

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465 are specifically authorized to share information as needed to
466 administer this section.

467 Section 6. Section 561.12135, Florida Statutes, is created
468 to read:

469 561.12135 Credit for contributions to eligible charitable
470 organizations for the Home Away From Home Tax Credit.—Beginning
471 January 1, 2026, there is allowed a credit of 100 percent of an
472 eligible contribution made to an eligible charitable
473 organization under s. 402.63 against any tax due under s.
474 563.05, s. 564.06, or s. 565.12, except excise taxes imposed on
475 wine produced by manufacturers in this state from products grown
476 in this state. However, a credit allowed under this section may
477 not exceed 90 percent of the tax due on the return on which the
478 credit is taken. For purposes of the distributions of tax
479 revenue under ss. 561.121 and 564.06(10), the division shall
480 disregard any tax credits allowed under this section to ensure
481 that any reduction in tax revenue received which is attributable
482 to the tax credits results only in a reduction in distributions
483 to the General Revenue Fund. Section 402.63 applies to the
484 credit authorized by this section.

485 Section 7. Section 624.51059, Florida Statutes, is created
486 to read:

487 624.51059 Credit for contributions to eligible charitable
488 organizations for the Home Away From Home Tax Credit.—

489 (1) For taxable years beginning on or after January 1,
490 2026, there is allowed a credit of 100 percent of an eligible
491 contribution made to an eligible charitable organization under
492 s. 402.63 against any tax due for a taxable year under s.
493 624.509(1) after deducting from such tax deductions for

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494 assessments made pursuant to s. 440.51; credits for taxes paid
495 under ss. 175.101 and 185.08; credits for income taxes paid
496 under chapter 220; and the credit allowed under s. 624.509(5),
497 as such credit is limited by s. 624.509(6). An eligible
498 contribution must be made to an eligible charitable organization
499 on or before the date the taxpayer is required to file a return
500 pursuant to ss. 624.509 and 624.5092. An insurer claiming a
501 credit against premium tax liability under this section is not
502 required to pay any additional retaliatory tax levied under s.
503 624.5091 as a result of claiming such credit. Section 624.5091
504 does not limit such credit in any manner.

505 (2) Section 402.63 applies to the credit authorized by this
506 section.

507 Section 8. The Department of Revenue is authorized, and all
508 conditions are deemed met, to adopt emergency rules under s.
509 120.54(4), Florida Statutes, for the purpose of implementing
510 provisions related to the Home Away From Home Tax Credit.
511 Notwithstanding any other law, emergency rules adopted under
512 this section are effective for 6 months after adoption and may
513 be renewed during the pendency of procedures to adopt permanent
514 rules addressing the subject of the emergency rules.

515 Section 9. For the 2025-2026 fiscal year, the sum of
516 \$208,000 in nonrecurring funds is appropriated from the General
517 Revenue Fund to the Department of Revenue for the purpose of
518 implementing the Home Away From Home Tax Credit as created by
519 this act.

520 Section 10. This act shall take effect July 1, 2025.