

By the Committee on Appropriations; and Senator Calatayud

576-03212-25

2025182c1

A bill to be entitled

An act relating to tax credits for charitable contributions; creating s. 211.02535, F.S.; providing a credit against oil and gas production taxes under the Home Away From Home Tax Credit beginning on a specified date; prohibiting the combined credit allowed under certain provisions from exceeding a certain amount; requiring that a specified credit be taken first under certain circumstances; prohibiting any remaining liability from exceeding a certain amount; providing applicability; creating s. 212.18345, F.S.; providing a credit against sales taxes payable by direct pay permitholders under the Home Away From Home Tax Credit beginning on a specified date; requiring that the amount of tax due used to calculate the credit include certain amounts; requiring the Department of Revenue to disregard certain tax credits for a specified reason; providing applicability; requiring a dealer to pay his or her taxes electronically under certain circumstances; amending s. 220.02, F.S.; revising legislative intent; creating s. 220.18775, F.S.; providing a credit against the corporate income tax under the Home Away From Home Tax Credit beginning on a specified date; requiring that an eligible contribution be made on or before a specified date; providing that a credit granted by the act is reduced by a specified calculation; authorizing the credit on a consolidated return basis under certain circumstances; providing

576-03212-25

2025182c1

applicability; specifying requirements if a taxpayer applies and is approved for a specified credit; creating s. 402.63, F.S.; defining terms; requiring the Department of Health to designate organizations meeting specified criteria as eligible charitable organizations for purposes of the tax credit; prohibiting the Department of Health from designating certain organizations; specifying requirements for eligible charitable organizations receiving contributions; specifying duties of the Department of Health; specifying a limitation on, and application procedures for, the tax credit; specifying requirements and procedures for, and restrictions on, the carryforward, conveyance, transfer, assignment, and rescindment of credits; specifying requirements and procedures for the Department of Revenue; providing construction; authorizing the Department of Revenue, the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation, and the Department of Health to develop a cooperative agreement and adopt rules; authorizing certain interagency information sharing; providing construction; creating s. 561.12135, F.S.; providing a credit against excise taxes on certain alcoholic beverages under the Home Away From Home Tax Credit beginning on a specified date; prohibiting the credit from exceeding a certain amount; requiring the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation to

576-03212-25

2025182c1

disregard certain tax credits for a specified reason;
providing applicability; amending s. 624.509, F.S.;
revising the order of credits and deductions taken
against a specified tax; creating s. 624.51059, F.S.;
providing a credit against the insurance premium tax
under the Home Away From Home Tax Credit for certain
taxable years; specifying that certain insurers are
not required to pay additional retaliatory tax;
providing that a certain provision does not limit the
credit; providing applicability; authorizing the
Department of Revenue to adopt emergency rules related
to the Home Away From Home Tax Credit; providing that
such emergency rules are effective for a specified
period of time; authorizing that such emergency rules
be renewed under certain circumstances; providing an
appropriation; providing an effective date.

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

Section 1. Section 211.02535, Florida Statutes, is created
to read:

211.02535 Credit for contributions to eligible charitable
organizations for the Home Away From Home Tax Credit.—Beginning
January 1, 2026, there is allowed a credit of 100 percent of an
eligible contribution made to an eligible charitable
organization under s. 402.63 against any tax due under s. 211.02
or s. 211.025. However, the combined credit allowed under this
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

576-03212-25

2025182c1

88 credit is taken. If the combined credit allowed under the
89 foregoing sections exceeds 50 percent of the tax due on the
90 return, the credit must first be taken under s. 211.0251, then
91 under s. 211.0253, then under s. 211.0252, then under s.
92 211.0254. Any remaining liability must be taken under this
93 section, but may not exceed 50 percent of the tax due. For
94 purposes of the distributions of tax revenue under s. 211.06,
95 the department shall disregard any tax credits allowed under
96 this section to ensure that any reduction in tax revenue
97 received which is attributable to the tax credits results only
98 in a reduction in distributions to the General Revenue Fund.
99 Section 402.63 applies to the credit authorized by this section.

100 Section 2. Section 212.18345, Florida Statutes, is created
101 to read:

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

576-03212-25

2025182c1

reduction in tax revenue received which is attributable to the
tax credits results only in a reduction in distributions to the
General Revenue Fund. Section 402.63 applies to the credit
authorized by this section. A dealer who claims a tax credit
under this section must file his or her tax returns and pay his
or her taxes by electronic means under s. 213.755.

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

220.02 Legislative intent.—

(8) It is the intent of the Legislature that credits
against either the corporate income tax or the franchise tax be
applied in the following order: those enumerated in s. 631.828,
those enumerated in s. 220.191, those enumerated in s. 220.181,
those enumerated in s. 220.183, those enumerated in s. 220.182,
those enumerated in s. 220.1895, those enumerated in s. 220.195,
those enumerated in s. 220.184, those enumerated in s. 220.186,
those enumerated in s. 220.1845, those enumerated in s. 220.19,
those enumerated in s. 220.185, those enumerated in s. 220.1875,
those enumerated in s. 220.1876, those enumerated in s.
220.1877, those enumerated in s. 220.18775, those enumerated in
s. 220.1878, those enumerated in s. 220.193, those enumerated in
former s. 288.9916, those enumerated in former s. 220.1899,
those enumerated in former s. 220.194, those enumerated in s.
220.196, those enumerated in s. 220.198, those enumerated in s.
220.1915, those enumerated in s. 220.199, those enumerated in s.
220.1991, and those enumerated in s. 220.1992.

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

220.18775 Credit for contributions to eligible charitable

576-03212-25

2025182c1

146 organizations for the Home Away From Home Tax Credit.—

147 (1) For taxable years beginning on or after January 1,
148 2026, there is allowed a credit of 100 percent of an eligible
149 contribution made to an eligible charitable organization under
150 s. 402.63 against any tax due for a taxable year under this
151 chapter after the application of any other allowable credits by
152 the taxpayer. An eligible contribution must be made to an
153 eligible charitable organization on or before the date the
154 taxpayer is required to file a return pursuant to s. 220.222.
155 The credit granted by this section is reduced by the difference
156 between the amount of federal corporate income tax, taking into
157 account the credit granted by this section, and the amount of
158 federal corporate income tax without application of the credit
159 granted by this section.

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

165 (3) Section 402.63 applies to the credit authorized by this
166 section.

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

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

174 (b) The taxpayer's noncompliance with the requirement to

576-03212-25

2025182c1

pay tentative taxes will result in the revocation and
rescindment of any such credit.

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

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

402.63 Home Away From Home Tax Credit.—

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

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

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

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

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

(e) "Tax credit cap amount" means the maximum annual tax

576-03212-25

2025182c1

credit amount that the Department of Revenue may approve for a state fiscal year.

(2) HOME AWAY FROM HOME TAX CREDITS; ELIGIBILITY.—

(a) The Department of Health shall designate as an eligible charitable organization an organization that meets all of the following requirements:

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

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

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

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

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

6. Provides any documentation requested by the Department

576-03212-25

2025182c1

of Health to verify eligibility as an eligible charitable organization or compliance with this section.

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

(3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.—
An eligible charitable organization that receives a contribution under this section shall do all of the following:

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

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

(c) Annually submit to the Department of Health:

1. An audit of the eligible charitable organization conducted by an independent certified public accountant in accordance with auditing standards generally accepted in the United States, government auditing standards, and rules adopted by the Auditor General. The audit report must include a report on financial statements presented in accordance with generally accepted accounting principles. The audit report must be provided to the Department of Health within 180 days after

576-03212-25

2025182c1

completion of the eligible charitable organization's fiscal
year; and

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

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

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

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

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

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

(c) Work with each eligible charitable organization to
assist in the maintenance of eligibility requirements until the

576-03212-25

2025182c1

291 completion of any construction project involving funds awarded
292 in accordance with this section. The Department of Health shall
293 establish a redesignation window for which an organization may
294 be redesignated without the recoupment of funds.

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

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

300 2. A list of the eligible charitable organizations that are
301 currently designated by the Department of Health and the
302 information provided under subparagraph (2)(a)4. regarding each
303 eligible charitable organization.

304 3. The process for a taxpayer to select an eligible
305 charitable organization as the recipient of funding through a
306 tax credit.

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

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

576-03212-25

2025182c1

updates on the project.

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

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

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

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

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

1. The taxpayer must specify in the application each tax for which the taxpayer requests a credit and the applicable taxable year for a credit under s. 220.18775 or s. 624.51059 or

576-03212-25

2025182c1

the applicable state fiscal year for a credit under s.
211.02535, s. 212.18345, or s. 561.12135. For purposes of s.
220.18775, a taxpayer may apply for a credit to be used for a
prior taxable year before the date the taxpayer is required to
file a return for that year pursuant to s. 220.222. For purposes
of s. 624.51059, a taxpayer may apply for a credit to be used
for a prior taxable year before the date the taxpayer is
required to file a return for that prior taxable year pursuant
to ss. 624.509 and 624.5092. The application must specify the
eligible charitable organization to which the proposed
contribution will be made. The Department of Revenue shall
approve tax credits on a first-come, first-served basis and must
obtain the division's approval before approving a tax credit
under s. 561.12135.

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

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

(d) A taxpayer may not convey, transfer, or assign an

576-03212-25

2025182c1

378 approved tax credit or a carryforward tax credit to another
379 entity unless all of the assets of the taxpayer are conveyed,
380 assigned, or transferred in the same transaction. However, a tax
381 credit under s. 211.02535, s. 212.18345, s. 220.18775, s.
382 561.12135, or s. 624.51059 may be conveyed, transferred, or
383 assigned between members of an affiliated group of corporations
384 if the type of tax credit under s. 211.02535, s. 212.18345, s.
385 220.18775, s. 561.12135, or s. 624.51059 remains the same. A
386 taxpayer shall notify the Department of Revenue of its intent to
387 convey, transfer, or assign a tax credit to another member
388 within an affiliated group of corporations. The amount conveyed,
389 transferred, or assigned is available to another member of the
390 affiliated group of corporations upon approval by the Department
391 of Revenue. The Department of Revenue shall obtain the
392 division's approval before approving a conveyance, transfer, or
393 assignment of a tax credit under s. 561.12135.

394 (e) Within any state fiscal year, a taxpayer may rescind
395 all or part of a tax credit approved under paragraph (b). The
396 amount rescinded becomes available for that state fiscal year to
397 another eligible taxpayer as approved by the Department of
398 Revenue if the taxpayer receives notice from the Department of
399 Revenue that the rescindment has been accepted by the Department
400 of Revenue. The Department of Revenue must obtain the division's
401 approval before accepting the rescindment of a tax credit under
402 s. 561.12135. Any amount rescinded under this paragraph must
403 become available to an eligible taxpayer on a first-come, first-
404 served basis based on tax credit applications received after the
405 date the rescindment is accepted by the Department of Revenue.

406 (f) Within 10 days after approving or denying the

576-03212-25

2025182c1

407 conveyance, transfer, or assignment of a tax credit under
408 paragraph (d), or the rescindment of a tax credit under
409 paragraph (e), the Department of Revenue shall provide a copy of
410 its approval or denial letter to the eligible charitable
411 organization specified by the taxpayer. The Department of
412 Revenue shall also include the eligible charitable organization
413 specified by the taxpayer on all letters or correspondence of
414 acknowledgment for tax credits under s. 212.18345.

415 (g) For purposes of calculating the underpayment of
416 estimated corporate income taxes under s. 220.34 and tax
417 installment payments for taxes on insurance premiums or
418 assessments under s. 624.5092, the final amount due is the
419 amount after credits earned under s. 220.18775 or s. 624.51059
420 for contributions to eligible charitable organizations are
421 deducted.

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

427 2. For purposes of determining whether a penalty under s.
428 624.5092 will be imposed, an insurer may, after earning a credit
429 under s. 624.51059 for a taxable year, reduce any installment
430 payment for such taxable year by 27 percent of the amount of the
431 net tax due as reported on the return for the preceding year
432 under s. 624.5092(2)(b) by the amount of the credit.

433 (6) PRESERVATION OF CREDIT.—If any provision or portion of
434 this section, s. 211.02535, s. 212.18345, s. 220.18775, s.
435 561.12135, or s. 624.51059 or the application thereof to any

576-03212-25

2025182c1

436 person or circumstance is held unconstitutional by any court or
437 is otherwise declared invalid, the unconstitutionality or
438 invalidity does not affect any credit earned under s. 211.02535,
439 s. 212.18345, s. 220.18775, s. 561.12135, or s. 624.51059 by any
440 taxpayer with respect to any contribution paid to an eligible
441 charitable organization before the date of a determination of
442 unconstitutionality or invalidity. The credit will be allowed at
443 such time and in such a manner as if a determination of
444 unconstitutionality or invalidity had not been made, provided
445 that nothing in this subsection by itself or in combination with
446 any other provision of law may result in the allowance of any
447 credit to any taxpayer in excess of one dollar of credit for
448 each dollar paid to an eligible charitable organization.

449 (7) ADMINISTRATION; RULES.—

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

453 (b) The Department of Revenue may adopt rules necessary to
454 administer this section and ss. 211.02535, 212.18345, 220.18775,
455 561.12135, and 624.51059, including rules establishing
456 application forms, procedures governing the approval of tax
457 credits and carryforward tax credits under subsection (5), and
458 procedures to be followed by taxpayers when claiming approved
459 tax credits on their returns.

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

462 (d) The Department of Health may adopt rules necessary to
463 administer this section, including, but not limited to, rules
464 establishing application forms for organizations seeking

576-03212-25

2025182c1

465 designation as eligible charitable organizations under this act.

466 (e) Notwithstanding any provision of s. 213.053 to the
467 contrary, sharing information with the division related to a tax
468 credit under this section is considered the conduct of the
469 Department of Revenue's official duties as contemplated in s.
470 213.053(8)(c), and the Department of Revenue and the division
471 are specifically authorized to share information as needed to
472 administer this section.

473 Section 6. Section 561.12135, Florida Statutes, is created
474 to read:

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

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

493 624.509 Premium tax; rate and computation.—

576-03212-25

2025182c1

(7) Credits and deductions against the tax imposed by this section shall be taken in the following order: deductions for assessments made pursuant to s. 440.51; credits for taxes paid under ss. 175.101 and 185.08; credits for income taxes paid under chapter 220 and the credit allowed under subsection (5), as these credits are limited by subsection (6); the credit allowed under s. 624.51057; the credit allowed under s. 624.51058; the credit allowed under s. 624.5107; the credit allowed under s. 624.51059; all other available credits and deductions.

Section 8. Section 624.51059, Florida Statutes, is created to read:

624.51059 Credit for contributions to eligible charitable organizations for the Home Away From Home Tax Credit.-

(1) For taxable years beginning on or after January 1, 2026, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.63 against any tax due for a taxable year under s. 624.509(1) after deducting from such tax deductions for assessments made pursuant to s. 440.51; credits for taxes paid under ss. 175.101 and 185.08; credits for income taxes paid under chapter 220; and the credit allowed under s. 624.509(5), as such credit is limited by s. 624.509(6). An eligible contribution must be made to an eligible charitable organization on or before the date the taxpayer is required to file a return pursuant to ss. 624.509 and 624.5092. An insurer claiming a credit against premium tax liability under this section is not required to pay any additional retaliatory tax levied under s. 624.5091 as a result of claiming such credit. Section 624.5091

576-03212-25

2025182c1

523 does not limit such credit in any manner.

524 (2) Section 402.63 applies to the credit authorized by this
525 section.

526 Section 9. The Department of Revenue is authorized, and all
527 conditions are deemed met, to adopt emergency rules under s.
528 120.54(4), Florida Statutes, for the purpose of implementing
529 provisions related to the Home Away From Home Tax Credit.
530 Notwithstanding any other law, emergency rules adopted under
531 this section are effective for 6 months after adoption and may
532 be renewed during the pendency of procedures to adopt permanent
533 rules addressing the subject of the emergency rules.

534 Section 10. For the 2025-2026 fiscal year, the sum of
535 \$208,000 in nonrecurring funds is appropriated from the General
536 Revenue Fund to the Department of Revenue for the purpose of
537 implementing the Home Away From Home Tax Credit as created by
538 this act.

539 Section 11. This act shall take effect July 1, 2025.