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LEGISLATIVE ACTION

Senate

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House

The Committee on Finance and Tax (Rodrigues) recommended the following:

Senate Amendment (with title amendment)

Delete lines 219 - 398

and insert:

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

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

(4) If a taxpayer applies and is approved for a credit



11 under s. 402.62 after timely requesting an extension to file
12 under s. 220.222(2):

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

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

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

23 Section 7. Section 402.62, Florida Statutes, is created to
24 read:

25 402.62 Strong Families Tax Credit.—

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

27 (a) "Annual tax credit amount" means, for any state fiscal
28 year, the sum of the amount of tax credits approved under
29 paragraph (5) (b), including tax credits to be taken under s.
30 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s.
31 624.51056, which are approved for taxpayers whose taxable years
32 begin on or after January 1 of the calendar year preceding the
33 start of the applicable state fiscal year.

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

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



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

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

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

50 (a) The Department of Children and Families shall designate
51 as an eligible charitable organization an organization that
52 meets all of the following requirements:

53 1. Is exempt from federal income taxation under s.
54 501(c)(3) of the Internal Revenue Code.

55 2. Is a Florida entity formed under chapter 605, chapter
56 607, or chapter 617 and whose principal office is located in
57 this state.

58 3. Provides services to:

59 a. Prevent child abuse, neglect, abandonment, or
60 exploitation;

61 b. Assist fathers in learning and improving parenting
62 skills or to engage absent fathers in being more engaged in
63 their children's lives;

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

67 d. Assist families with children who have a chronic illness
68 or a physical, intellectual, developmental, or emotional



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69 disability; or

70 e. Provide workforce development services to families of
71 children eligible for a federal free or reduced-price meals
72 program.

73 4. Provides to the Department of Children and Families
74 accurate information, including, at a minimum, a description of
75 the services provided by the organization which are eligible for
76 funding under this section; the total number of individuals
77 served through those services during the last calendar year and
78 the number served during the last calendar year using funding
79 under this section; basic financial information regarding the
80 organization and services eligible for funding under this
81 section; outcomes for such services; and contact information for
82 the organization.

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

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

94 (b) The Department of Children and Families may not
95 designate as an eligible charitable organization an organization
96 that:

97 1. Provides abortions, pays for or provides coverage for



98 abortions, or financially supports any other entity that
99 provides, pays for, or provides coverage for abortions; or
100 2. Has received more than 50 percent of its total annual
101 revenue from the Department of Children and Families, either
102 directly or via a contractor of the department, in the prior
103 fiscal year.
104 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.—
105 An eligible charitable organization that receives a contribution
106 under this section must do all of the following:
107 (a) Apply for admittance into the Department of Law
108 Enforcement's Volunteer and Employee Criminal History System
109 and, if accepted, conduct background screening on all volunteers
110 and staff working directly with children in any program funded
111 under this section pursuant to s. 943.0542. Background screening
112 shall use level 2 screening standards pursuant to s. 435.04 and
113 additionally include, but need not be limited to, a check of the
114 Dru Sjodin National Sex Offender Public Website.
115 (b) Expend 100 percent of any contributions received under
116 this section for direct services to state residents for the
117 purposes specified in subparagraph (2) (a)3.
118 (c) Annually submit to the Department of Children and
119 Families:
120 1. An audit of the eligible charitable organization
121 conducted by an independent certified public accountant in
122 accordance with auditing standards generally accepted in the
123 United States, government auditing standards, and rules adopted
124 by the Auditor General. The audit report must include a report
125 on financial statements presented in accordance with generally
126 accepted accounting principles. The audit report must be



127 provided to the Department of Children and Families within 180
128 days after completion of the eligible charitable organization's
129 fiscal year; and

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

133 (d) Notify the Department of Children and Families within 5
134 business days after the eligible charitable organization ceases
135 to meet eligibility requirements or fails to fulfill its
136 responsibilities under this section.

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

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

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

147 (b) Remove the designation of organizations that fail to
148 meet all requirements of this section. An organization that has
149 had its designation removed by the department may reapply for
150 designation as an eligible charitable organization, and the
151 department shall redesignate such organization, if it meets the
152 requirements of this section and demonstrates through its
153 application that all factors leading to its removal as an
154 eligible charitable organization have been sufficiently
155 addressed.



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156 (c) Publish information about the tax credit program and
157 eligible charitable organizations on a Department of Children
158 and Families website. The website must, at a minimum, provide
159 all of the following:

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

162 2. A list of the eligible charitable organizations that are
163 currently designated by the department and the information
164 provided under subparagraph (2)(a)4. regarding each eligible
165 charitable organization.

166 3. The process for a taxpayer to select an eligible
167 charitable organization as the recipient of funding through a
168 tax credit.

169 (d) Compel the return of funds that are provided to an
170 eligible charitable organization that fails to comply with the
171 requirements of this section. Eligible charitable organizations
172 that are subject to return of funds are ineligible to receive
173 funding under this section for a period 10 years after final
174 agency action to compel the return of funding.

175 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,
176 AND LIMITATIONS.—

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

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

181 And the title is amended as follows:

182 Delete line 18

183 and insert:

184 requirements and procedures for