

By the Committee on Children, Families, and Elder Affairs; and  
Senator Rodrigues

586-03268-21

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1                                   A bill to be entitled  
2       An act relating to the Strong Families Tax Credit;  
3       creating ss. 211.0252 and 212.1833, F.S.; providing  
4       credits against oil and gas production taxes and sales  
5       taxes payable by direct pay permitholders,  
6       respectively, under the Strong Families Tax Credit;  
7       specifying requirements and procedures for, and  
8       limitations on, the credits; amending s. 220.02, F.S.;  
9       revising the order in which the corporate income tax  
10      credit under the Strong Families Tax Credit is  
11      applied; amending s. 220.13, F.S.; revising the  
12      definition of the term "adjusted federal income";  
13      amending s. 220.186, F.S.; revising the calculation of  
14      the corporate income tax credit for the Florida  
15      alternative minimum tax; creating s. 220.1876, F.S.;  
16      providing a credit against the corporate income tax  
17      under the Strong Families Tax Credit; specifying  
18      requirements and procedures for, and limitations on,  
19      the credit; creating s. 402.62, F.S.; creating the  
20      Strong Families Tax Credit; defining terms; specifying  
21      requirements for the Department of Children and  
22      Families in designating eligible charitable  
23      organizations; specifying requirements for eligible  
24      charitable organizations receiving contributions;  
25      specifying duties of the Department of Children and  
26      Families; specifying a limitation on, and application  
27      procedures for, the tax credit; specifying  
28      requirements and procedures for, and restrictions on,  
29      the carryforward, conveyance, transfer, assignment,

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

50  
51 Be It Enacted by the Legislature of the State of Florida:

52  
53 Section 1. Section 211.0252, Florida Statutes, is created  
54 to read:

55 211.0252 Credit for contributions to eligible charitable  
56 organizations.—Beginning January 1, 2022, there is allowed a  
57 credit of 100 percent of an eligible contribution made to an  
58 eligible charitable organization under s. 402.62 against any tax

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59 due under s. 211.02 or s. 211.025. However, the combined credit  
60 allowed under this section and s. 211.0251 may not exceed 50  
61 percent of the tax due on the return on which the credit is  
62 taken. If the combined credit allowed under this section and s.  
63 211.0251 exceeds 50 percent of the tax due on the return, the  
64 credit must first be taken under s. 211.0251. Any remaining  
65 liability must be taken under this section, but may not exceed  
66 50 percent of the tax due. For purposes of the distributions of  
67 tax revenue under s. 211.06, the department shall disregard any  
68 tax credits allowed under this section to ensure that any  
69 reduction in tax revenue received which is attributable to the  
70 tax credits results only in a reduction in distributions to the  
71 General Revenue Fund. Section 402.62 applies to the credit  
72 authorized by this section.

73 Section 2. Section 212.1833, Florida Statutes, is created  
74 to read:

75 212.1833 Credit for contributions to eligible charitable  
76 organizations.—Beginning January 1, 2022, there is allowed a  
77 credit of 100 percent of an eligible contribution made to an  
78 eligible charitable organization under s. 402.62 against any tax  
79 imposed by the state and due under this chapter from a direct  
80 pay permitholder as a result of the direct pay permit held  
81 pursuant to s. 212.183. For purposes of the dealer's credit  
82 granted for keeping prescribed records, filing timely tax  
83 returns, and properly accounting and remitting taxes under s.  
84 212.12, the amount of tax due used to calculate the credit shall  
85 include any eligible contribution made to an eligible charitable  
86 organization from a direct pay permitholder. For purposes of the  
87 distributions of tax revenue under s. 212.20, the department

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88 shall disregard any tax credits allowed under this section to  
89 ensure that any reduction in tax revenue received which is  
90 attributable to the tax credits results only in a reduction in  
91 distributions to the General Revenue Fund. Section 402.62  
92 applies to the credit authorized by this section. A dealer who  
93 claims a tax credit under this section must file his or her tax  
94 returns and pay his or her taxes by electronic means under s.  
95 213.755.

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

98 220.02 Legislative intent.—

99 (8) It is the intent of the Legislature that credits  
100 against either the corporate income tax or the franchise tax be  
101 applied in the following order: those enumerated in s. 631.828,  
102 those enumerated in s. 220.191, those enumerated in s. 220.181,  
103 those enumerated in s. 220.183, those enumerated in s. 220.182,  
104 those enumerated in s. 220.1895, those enumerated in s. 220.195,  
105 those enumerated in s. 220.184, those enumerated in s. 220.186,  
106 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
107 those enumerated in s. 220.185, those enumerated in s. 220.1875,  
108 those enumerated in s. 220.1876, those enumerated in s. 220.193,  
109 those enumerated in s. 288.9916, those enumerated in s.  
110 220.1899, those enumerated in s. 220.194, and those enumerated  
111 in s. 220.196.

112 Section 4. Paragraph (a) of subsection (1) of section  
113 220.13, Florida Statutes, is amended to read:

114 220.13 "Adjusted federal income" defined.—

115 (1) The term "adjusted federal income" means an amount  
116 equal to the taxpayer's taxable income as defined in subsection

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117 (2), or such taxable income of more than one taxpayer as  
118 provided in s. 220.131, for the taxable year, adjusted as  
119 follows:

120 (a) *Additions.*—There shall be added to such taxable income:

121 1.a. The amount of any tax upon or measured by income,  
122 excluding taxes based on gross receipts or revenues, paid or  
123 accrued as a liability to the District of Columbia or any state  
124 of the United States which is deductible from gross income in  
125 the computation of taxable income for the taxable year.

126 b. Notwithstanding sub-subparagraph a., if a credit taken  
127 under s. 220.1875 or s. 220.1876 is added to taxable income in a  
128 previous taxable year under subparagraph 11. and is taken as a  
129 deduction for federal tax purposes in the current taxable year,  
130 the amount of the deduction allowed shall not be added to  
131 taxable income in the current year. The exception in this sub-  
132 subparagraph is intended to ensure that the credit under s.  
133 220.1875 or s. 220.1876 is added in the applicable taxable year  
134 and does not result in a duplicate addition in a subsequent  
135 year.

136 2. The amount of interest which is excluded from taxable  
137 income under s. 103(a) of the Internal Revenue Code or any other  
138 federal law, less the associated expenses disallowed in the  
139 computation of taxable income under s. 265 of the Internal  
140 Revenue Code or any other law, excluding 60 percent of any  
141 amounts included in alternative minimum taxable income, as  
142 defined in s. 55(b)(2) of the Internal Revenue Code, if the  
143 taxpayer pays tax under s. 220.11(3).

144 3. In the case of a regulated investment company or real  
145 estate investment trust, an amount equal to the excess of the

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146 net long-term capital gain for the taxable year over the amount  
147 of the capital gain dividends attributable to the taxable year.

148 4. That portion of the wages or salaries paid or incurred  
149 for the taxable year which is equal to the amount of the credit  
150 allowable for the taxable year under s. 220.181. This  
151 subparagraph shall expire on the date specified in s. 290.016  
152 for the expiration of the Florida Enterprise Zone Act.

153 5. That portion of the ad valorem school taxes paid or  
154 incurred for the taxable year which is equal to the amount of  
155 the credit allowable for the taxable year under s. 220.182. This  
156 subparagraph shall expire on the date specified in s. 290.016  
157 for the expiration of the Florida Enterprise Zone Act.

158 6. The amount taken as a credit under s. 220.195 which is  
159 deductible from gross income in the computation of taxable  
160 income for the taxable year.

161 7. That portion of assessments to fund a guaranty  
162 association incurred for the taxable year which is equal to the  
163 amount of the credit allowable for the taxable year.

164 8. In the case of a nonprofit corporation which holds a  
165 pari-mutuel permit and which is exempt from federal income tax  
166 as a farmers' cooperative, an amount equal to the excess of the  
167 gross income attributable to the pari-mutuel operations over the  
168 attributable expenses for the taxable year.

169 9. The amount taken as a credit for the taxable year under  
170 s. 220.1895.

171 10. Up to nine percent of the eligible basis of any  
172 designated project which is equal to the credit allowable for  
173 the taxable year under s. 220.185.

174 11. Any ~~The~~ amount taken as a credit for the taxable year

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175 under s. 220.1875 or s. 220.1876. The addition in this  
176 subparagraph is intended to ensure that the same amount is not  
177 allowed for the tax purposes of this state as both a deduction  
178 from income and a credit against the tax. This addition is not  
179 intended to result in adding the same expense back to income  
180 more than once.

181 12. The amount taken as a credit for the taxable year under  
182 s. 220.193.

183 13. Any portion of a qualified investment, as defined in s.  
184 288.9913, which is claimed as a deduction by the taxpayer and  
185 taken as a credit against income tax pursuant to s. 288.9916.

186 14. The costs to acquire a tax credit pursuant to s.  
187 288.1254(5) that are deducted from or otherwise reduce federal  
188 taxable income for the taxable year.

189 15. The amount taken as a credit for the taxable year  
190 pursuant to s. 220.194.

191 16. The amount taken as a credit for the taxable year under  
192 s. 220.196. The addition in this subparagraph is intended to  
193 ensure that the same amount is not allowed for the tax purposes  
194 of this state as both a deduction from income and a credit  
195 against the tax. The addition is not intended to result in  
196 adding the same expense back to income more than once.

197 Section 5. Subsection (2) of section 220.186, Florida  
198 Statutes, is amended to read:

199 220.186 Credit for Florida alternative minimum tax.—

200 (2) The credit pursuant to this section shall be the amount  
201 of the excess, if any, of the tax paid based upon taxable income  
202 determined pursuant to s. 220.13(2)(k) over the amount of tax  
203 which would have been due based upon taxable income without

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204 application of s. 220.13(2)(k), before application of this  
205 credit without application of any credit under s. 220.1875 or s.  
206 220.1876.

207 Section 6. Section 220.1876, Florida Statutes, is created  
208 to read:

209 220.1876 Credit for contributions to eligible charitable  
210 organizations.—

211 (1) For taxable years beginning on or after January 1,  
212 2022, there is allowed a credit of 100 percent of an eligible  
213 contribution made to an eligible charitable organization under  
214 s. 402.62 against any tax due for a taxable year under this  
215 chapter after the application of any other allowable credits by  
216 the taxpayer. An eligible contribution must be made to an  
217 eligible charitable organization on or before the date the  
218 taxpayer is required to file a return pursuant to s. 220.222.  
219 The credit granted by this section shall be reduced by the  
220 difference between the amount of federal corporate income tax,  
221 taking into account the credit granted by this section, and the  
222 amount of federal corporate income tax without application of  
223 the credit granted by this section.

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

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

231 (4) If a taxpayer applies and is approved for a credit  
232 under s. 402.62 after timely requesting an extension to file



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233 under s. 220.222(2):

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

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

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

244 Section 7. Section 402.62, Florida Statutes, is created to  
245 read:

246 402.62 Strong Families Tax Credit.—

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

248 (a) "Annual tax credit amount" means, for any state fiscal  
249 year, the sum of the amount of tax credits approved under  
250 paragraph (5) (b), including tax credits to be taken under s.  
251 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s.  
252 624.51056, which are approved for taxpayers whose taxable years  
253 begin on or after January 1 of the calendar year preceding the  
254 start of the applicable state fiscal year.

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

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

261 (d) "Eligible contribution" means a monetary contribution

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262 from a taxpayer, subject to the restrictions provided in this  
263 section, to an eligible charitable organization. The taxpayer  
264 making the contribution may not designate a specific child  
265 assisted by the eligible charitable organization as the  
266 beneficiary of the contribution.

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

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

271 (a) The Department of Children and Families shall designate  
272 as an eligible charitable organization an organization that  
273 meets all of the following requirements:

274 1. Is exempt from federal income taxation under s.  
275 501(c)(3) of the Internal Revenue Code.

276 2. Is a Florida entity formed under chapter 605, chapter  
277 607, or chapter 617 and whose principal office is located in  
278 this state.

279 3. Provides services to:

280 a. Prevent child abuse, neglect, abandonment, or  
281 exploitation;

282 b. Assist fathers in learning and improving parenting  
283 skills or to engage absent fathers in being more engaged in  
284 their children's lives;

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

288 d. Assist families with children who have a chronic illness  
289 or a physical, intellectual, developmental, or emotional  
290 disability; or

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291 e. Provide workforce development services to families of  
292 children eligible for a federal free or reduced-price meals  
293 program.

294 4. Provides to the Department of Children and Families  
295 accurate information, including, at a minimum, a description of  
296 the services provided by the organization which are eligible for  
297 funding under this section; the total number of individuals  
298 served through those services during the last calendar year and  
299 the number served during the last calendar year using funding  
300 under this section; basic financial information regarding the  
301 organization and services eligible for funding under this  
302 section; outcomes for such services; and contact information for  
303 the organization.

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

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

315 (b) The Department of Children and Families may not  
316 designate as an eligible charitable organization an organization  
317 that:

318 1. Provides abortions, pays for or provides coverage for  
319 abortions, or financially supports any other entity that

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320 provides, pays for, or provides coverage for abortions; or

321 2. Has received more than 50 percent of its total annual  
322 revenue from the Department of Children and Families, either  
323 directly or via a contractor of the department, in the prior  
324 fiscal year.

325 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.—

326 An eligible charitable organization that receives a contribution  
327 under this section must do all of the following:

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

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

339 (c) Annually submit to the Department of Children and  
340 Families:

341 1. An audit of the eligible charitable organization  
342 conducted by an independent certified public accountant in  
343 accordance with auditing standards generally accepted in the  
344 United States, government auditing standards, and rules adopted  
345 by the Auditor General. The audit report must include a report  
346 on financial statements presented in accordance with generally  
347 accepted accounting principles. The audit report must be  
348 provided to the Department of Children and Families within 180

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349 days after completion of the eligible charitable organization's  
350 fiscal year; and

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

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

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

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

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

368 (b) Remove the designation of organizations that fail to  
369 meet all requirements of this section. An organization that has  
370 had its designation removed by the department may reapply for  
371 designation as an eligible charitable organization, and the  
372 department shall redesignate such organization if it meets the  
373 requirements of this section and demonstrates through its  
374 application that all factors leading to its removal as an  
375 eligible charitable organization have been sufficiently  
376 addressed.

377 (c) Publish information about the tax credit program and

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378 eligible charitable organizations on a Department of Children  
379 and Families website. The website shall, at a minimum, provide  
380 all of the following:

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

383 2. A list of the eligible charitable organizations that are  
384 currently designated by the department and the information  
385 provided under subparagraph (2)(a)5. regarding each eligible  
386 charitable organization.

387 3. The process for a taxpayer to select an eligible  
388 charitable organization as the recipient of funding through a  
389 tax credit.

390 (d) Compel the return of funds that are provided to an  
391 eligible charitable organization that fails to comply with the  
392 requirements of this section. Eligible charitable organizations  
393 that are subject to return of funds are ineligible to receive  
394 funding under this section for a period 10 years after final  
395 agency action to compel the return of funding.

396 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,  
397 AND LIMITATIONS.—

398 (a) The tax credit cap amount is \$5 million in each state  
399 fiscal year.

400 (b) Beginning October 1, 2021, a taxpayer may submit an  
401 application to the Department of Revenue for a tax credit or  
402 credits to be taken under one or more of s. 211.0252, s.  
403 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056.

404 1. The taxpayer shall specify in the application each tax  
405 for which the taxpayer requests a credit and the applicable  
406 taxable year for a credit under s. 220.1876 or s. 624.51056 or

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407 the applicable state fiscal year for a credit under s. 211.0252,  
408 s. 212.1833, or s. 561.1212. For purposes of s. 220.1876, a  
409 taxpayer may apply for a credit to be used for a prior taxable  
410 year before the date the taxpayer is required to file a return  
411 for that year pursuant to s. 220.222. For purposes of s.  
412 624.51056, a taxpayer may apply for a credit to be used for a  
413 prior taxable year before the date the taxpayer is required to  
414 file a return for that prior taxable year pursuant to ss.  
415 624.509 and 624.5092. The application must specify the eligible  
416 charitable organization to which the proposed contribution will  
417 be made. The Department of Revenue shall approve tax credits on  
418 a first-come, first-served basis and must obtain the division's  
419 approval before approving a tax credit under s. 561.1212.

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

424 (c) If a tax credit approved under paragraph (b) is not  
425 fully used within the specified state fiscal year for credits  
426 under s. 211.0252, s. 212.1833, or s. 561.1212 or against taxes  
427 due for the specified taxable year for credits under s. 220.1876  
428 or s. 624.51056 because of insufficient tax liability on the  
429 part of the taxpayer, the unused amount must be carried forward  
430 for a period not to exceed 10 years. For purposes of s.  
431 220.1876, a credit carried forward may be used in a subsequent  
432 year after applying the other credits and unused carryovers in  
433 the order provided in s. 220.02(8).

434 (d) A taxpayer may not convey, transfer, or assign an  
435 approved tax credit or a carryforward tax credit to another

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436 entity unless all of the assets of the taxpayer are conveyed,  
437 assigned, or transferred in the same transaction. However, a tax  
438 credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212,  
439 or s. 624.51056 may be conveyed, transferred, or assigned  
440 between members of an affiliated group of corporations if the  
441 type of tax credit under s. 211.0252, s. 212.1833, s. 220.1876,  
442 s. 561.1212, or s. 624.51056 remains the same. A taxpayer shall  
443 notify the Department of Revenue of its intent to convey,  
444 transfer, or assign a tax credit to another member within an  
445 affiliated group of corporations. The amount conveyed,  
446 transferred, or assigned is available to another member of the  
447 affiliated group of corporations upon approval by the Department  
448 of Revenue. The Department of Revenue shall obtain the  
449 division's approval before approving a conveyance, transfer, or  
450 assignment of a tax credit under s. 561.1212.

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

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



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465 conveyance, transfer, or assignment of a tax credit under  
466 paragraph (d), or the rescindment of a tax credit under  
467 paragraph (e), the Department of Revenue shall provide a copy of  
468 its approval or denial letter to the eligible charitable  
469 organization specified by the taxpayer. The Department of  
470 Revenue shall also include the eligible charitable organization  
471 specified by the taxpayer on all letters or correspondence of  
472 acknowledgment for tax credits under s. 212.1833.

473 (g) For purposes of calculating the underpayment of  
474 estimated corporate income taxes under s. 220.34 and tax  
475 installment payments for taxes on insurance premiums or  
476 assessments under s. 624.5092, the final amount due is the  
477 amount after credits earned under s. 220.1876 or s. 624.51056  
478 for contributions to eligible charitable organizations are  
479 deducted.

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

485 2. For purposes of determining if a penalty under s.  
486 624.5092 will be imposed, an insurer, after earning a credit  
487 under s. 624.51056 for a taxable year, may reduce any  
488 installment payment for such taxable year of 27 percent of the  
489 amount of the net tax due as reported on the return for the  
490 preceding year under s. 624.5092(2)(b) by the amount of the  
491 credit.

492 (6) PRESERVATION OF CREDIT.—If any provision or portion of  
493 this section, s. 211.0252, s. 212.1833, s. 220.1876, s.

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494 561.1212, or s. 624.51056 or the application thereof to any  
495 person or circumstance is held unconstitutional by any court or  
496 is otherwise declared invalid, the unconstitutionality or  
497 invalidity shall not affect any credit earned under s. 211.0252,  
498 s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 by any  
499 taxpayer with respect to any contribution paid to an eligible  
500 charitable organization before the date of a determination of  
501 unconstitutionality or invalidity. The credit shall be allowed  
502 at such time and in such a manner as if a determination of  
503 unconstitutionality or invalidity had not been made, provided  
504 that nothing in this subsection by itself or in combination with  
505 any other provision of law may result in the allowance of any  
506 credit to any taxpayer in excess of one dollar of credit for  
507 each dollar paid to an eligible charitable organization.

508 (7) ADMINISTRATION; RULES.—

509 (a) The Department of Revenue, the division, and the  
510 Department of Children and Families may develop a cooperative  
511 agreement to assist in the administration of this section, as  
512 needed.

513 (b) The Department of Revenue may adopt rules necessary to  
514 administer this section and ss. 211.0252, 212.1833, 220.1876,  
515 561.1212, and 624.51056, including rules establishing  
516 application forms, procedures governing the approval of tax  
517 credits and carryforward tax credits under subsection (5), and  
518 procedures to be followed by taxpayers when claiming approved  
519 tax credits on their returns.

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

522 (d) The Department of Children and Families may adopt rules

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523 necessary to administer this section, including, but not limited  
524 to, rules establishing application forms for organizations  
525 seeking designation as eligible charitable organizations under  
526 this act.

527 (e) Notwithstanding any provision of s. 213.053 to the  
528 contrary, sharing information with the division related to this  
529 tax credit is considered the conduct of the Department of  
530 Revenue's official duties as contemplated in s. 213.053(8)(c),  
531 and the Department of Revenue and the division are specifically  
532 authorized to share information as needed to administer this  
533 program.

534 Section 8. Section 561.1212, Florida Statutes, is created  
535 to read:

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

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552 Section 9. Section 624.51056, Florida Statutes, is created  
553 to read:

554 624.51056 Credit for contributions to eligible charitable  
555 organizations.—

556 (1) For taxable years beginning on or after January 1,  
557 2022, there is allowed a credit of 100 percent of an eligible  
558 contribution made to an eligible charitable organization under  
559 s. 402.62 against any tax due for a taxable year under s.  
560 624.509(1) after deducting from such tax deductions for  
561 assessments made pursuant to s. 440.51; credits for taxes paid  
562 under ss. 175.101 and 185.08; credits for income taxes paid  
563 under chapter 220; and the credit allowed under s. 624.509(5),  
564 as such credit is limited by s. 624.509(6). An eligible  
565 contribution must be made to an eligible charitable organization  
566 on or before the date the taxpayer is required to file a return  
567 pursuant to ss. 624.509 and 624.5092. An insurer claiming a  
568 credit against premium tax liability under this section is not  
569 required to pay any additional retaliatory tax levied under s.  
570 624.5091 as a result of claiming such credit. Section 624.5091  
571 does not limit such credit in any manner.

572 (2) Section 402.62 applies to the credit authorized by this  
573 section.

574 Section 10. The Department of Revenue is authorized, and  
575 all conditions are deemed met, to adopt emergency rules under s.  
576 120.54(4), Florida Statutes, for the purpose of implementing  
577 provisions related to the Strong Families Tax Credit created by  
578 this act. Notwithstanding any other law, emergency rules adopted  
579 under this section are effective for 6 months after adoption and  
580 may be renewed during the pendency of procedures to adopt

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581 permanent rules addressing the subject of the emergency rules.

582 Section 11. For the 2021-2022 fiscal year, the sum of  
583 \$208,000 in nonrecurring funds is appropriated from the General  
584 Revenue Fund to the Department of Revenue for the purpose of  
585 implementing the provisions related to the Strong Families Tax  
586 Credit created by this act.

587 Section 12. The Florida Institute for Child Welfare shall  
588 analyze the use of funding provided by the tax credit authorized  
589 under s. 402.62, Florida Statutes, and submit a report to the  
590 Governor, the President of the Senate, and the Speaker of the  
591 House of Representatives by October 31, 2025. The report must,  
592 at a minimum, include the total funding amount and categorize  
593 the funding by type of program, describe the programs that were  
594 funded, and assess the outcomes that were achieved using the  
595 funding.

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