Representative Ponder offered the following:

Amendment (with title amendment)

Between lines 2720 and 2721, insert:

Section 50. Section 211.0252, Florida Statutes, is created to read:

211.0252 Credit for contributions to eligible charitable organizations.—Beginning July 1, 2021, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.62 against any tax due under s. 211.02 or s. 211.025. However, the combined credit allowed under this section and s. 211.0251 may not exceed 50 percent of the tax due on the return on which the credit is
taken. If the combined credit allowed under this section and s. 211.0251 exceeds 50 percent of the tax due on the return, the credit must first be taken under s. 211.0251. Any remaining liability, up to 50 percent of the tax due, shall be taken under this section. For purposes of the distributions of tax revenue under s. 211.06, the department shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received which is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. The provisions of s. 402.62 apply to the credit authorized by this section.

Section 51. Section 212.1833, Florida Statutes, is created to read:

212.1833 Credit for contributions to eligible charitable organizations.—Beginning July 1, 2021, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.62 against any tax imposed by the state and due under this chapter from a direct pay permit holder as a result of the direct pay permit held pursuant to s. 212.183. For purposes of the dealer's credit granted for keeping prescribed records, filing timely tax returns, and properly accounting and remitting taxes under s. 212.12, the amount of tax due used to calculate the credit shall include any eligible contribution made to an eligible charitable organization from a direct pay permit holder. For purposes of the distributions of
tax revenue under s. 212.20, the department shall disregard any
tax credits allowed under this section to ensure that any
reduction in tax revenue received that is attributable to the
tax credits results only in a reduction in distributions to the
General Revenue Fund. The provisions of s. 402.62 apply 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 52. 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. 220.192,
those enumerated in s. 220.193, those enumerated in s. 288.9916,
those enumerated in s. 220.1899, those enumerated in s. 220.194,
and those enumerated in s. 220.196.
Section 53. Paragraph (a) of subsection (1) of section 220.13, Florida Statutes, is amended to read:

220.13  "Adjusted federal income" defined.—
(1) The term "adjusted federal income" means an amount equal to the taxpayer's taxable income as defined in subsection (2), or such taxable income of more than one taxpayer as provided in s. 220.131, for the taxable year, adjusted as follows:
   (a) Additions.—There shall be added to such taxable income:
      1.a. The amount of any tax upon or measured by income, excluding taxes based on gross receipts or revenues, paid or accrued as a liability to the District of Columbia or any state of the United States which is deductible from gross income in the computation of taxable income for the taxable year.
      b. Notwithstanding sub-subparagraph a., if a credit taken under s. 220.1875 or s. 220.1876 is added to taxable income in a previous taxable year under subparagraph 11. and is taken as a deduction for federal tax purposes in the current taxable year, the amount of the deduction allowed shall not be added to taxable income in the current year. The exception in this sub-subparagraph is intended to ensure that the credit under s. 220.1875 or s. 220.1876 is added in the applicable taxable year and does not result in a duplicate addition in a subsequent year.
2. The amount of interest which is excluded from taxable income under s. 103(a) of the Internal Revenue Code or any other federal law, less the associated expenses disallowed in the computation of taxable income under s. 265 of the Internal Revenue Code or any other law, excluding 60 percent of any amounts included in alternative minimum taxable income, as defined in s. 55(b)(2) of the Internal Revenue Code, if the taxpayer pays tax under s. 220.11(3).

3. In the case of a regulated investment company or real estate investment trust, an amount equal to the excess of the net long-term capital gain for the taxable year over the amount of the capital gain dividends attributable to the taxable year.

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

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

6. The amount taken as a credit under s. 220.195 which is deductible from gross income in the computation of taxable income for the taxable year.
7. That portion of assessments to fund a guaranty association incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year.

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

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

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

11. Any The amount taken as a credit for the taxable year under s. 220.1875 or s. 220.1876. The addition in this subparagraph is intended to ensure that the same amount is not allowed for the tax purposes of this state as both a deduction from income and a credit against the tax. This addition is not intended to result in adding the same expense back to income more than once.

12. The amount taken as a credit for the taxable year under s. 220.192.

13. The amount taken as a credit for the taxable year under s. 220.193.
14. Any portion of a qualified investment, as defined in s. 288.9913, which is claimed as a deduction by the taxpayer and taken as a credit against income tax pursuant to s. 288.9916.

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

16. The amount taken as a credit for the taxable year pursuant to s. 220.194.

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

Section 54. Subsection (2) of section 220.186, Florida Statutes, is amended to read:

220.186 Credit for Florida alternative minimum tax.—

(2) The credit pursuant to this section shall be the amount of the excess, if any, of the tax paid based upon taxable income determined pursuant to s. 220.13(2)(k) over the amount of tax which would have been due based upon taxable income without application of s. 220.13(2)(k), before application of this credit without application of any credit under s. 220.1875 or s. 220.1876.
Section 55. Section 220.1876, Florida Statutes, is created to read:

220.1876 Credit for contributions to eligible charitable organizations.—

(1) Beginning January 1, 2021, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.62 against any tax due for a taxable year under this chapter after the application of any other allowable credits by the taxpayer. 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 s. 220.222. The credit granted by this section shall be reduced by the difference between the amount of federal corporate income tax taking into account the credit granted by this section and the amount of federal corporate income tax without application of the credit granted by this section.

(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; however, the total credit taken by the affiliated group is subject to the limitation established under subsection (1).

(3) The provisions of s. 402.62 apply to the credit authorized by this section.
(4) If a taxpayer applies and is approved for a credit under s. 402.62 after timely requesting an extension to file under s. 220.222(2):

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

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

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

Section 56. Section 402.62, Florida Statutes, is created to read:

402.62 Children's Promise 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. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056, 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 to be 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 child assisted by the eligible charitable organization as the beneficiary of the contribution.

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

(2) CHILDREN'S PROMISE TAX CREDITS; ELIGIBILITY.—

(a) The department shall designate as an eligible charitable organization an organization that:

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 and whose principal office is located in the state.

3. Provides services to:
a. Prevent child abuse, neglect, abandonment, or exploitation;
   
   b. Enhance the safety, permanency, or well-being of children with child welfare involvement;
   
   c. Assist families with children who have a chronic illness or physical, intellectual, developmental, or emotional disability; or
   
   d. Provide workforce development services to families of children eligible for a federal free or reduced-price meals program.

4. Has a contract or written referral agreement with, or reference from, the department, a community-based care lead agency as defined in s. 409.986, a managing entity as defined in s. 394.9082, or the Agency for Persons with Disabilities, for services specified in subparagraph 3.

5. Provides to the department accurate information including, at a minimum, a description of the services provided by the organization that are eligible for funding under this section; the number of individuals served through those services during the last calendar year in total and the number served during the last calendar year using funding under this section; basic financial information regarding the organization and services eligible for funding under this section; outcomes for such services; and contact information for the organization.
6. Annually submits a statement signed by a current officer of the organization, under penalty of perjury, 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 year, and intends to fulfill its responsibilities during the upcoming year.

7. Provides any documentation requested by the department to verify eligibility as an eligible charitable organization or compliance with this section.

   (b) The department may not designate as an eligible charitable organization an organization that:
   
   1. Provides abortions, pays for or provides coverage for abortions, or financially supports any other entity that provides, pays for, or provides coverage for abortions; or

   2. Has received more than 50 percent of its total annual revenue from the department or the Agency for Persons with Disabilities, either directly or via a contractor of the department or agency, in the prior fiscal year.

(3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.—An eligible charitable organization that receives a contribution under this section must:

   (a) Conduct background screenings on all volunteers and staff working directly with children in any program funded under
this section. The background screening shall use level 2 screening standards pursuant to s. 435.04. The department shall specify requirements for background screening in rule.

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

(c) Annually submit to the department:

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 within 180 days after completion of the eligible charitable organization's fiscal year.

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).

(d) Notify the department within 5 business days after the eligible charitable organization ceases to meet eligibility requirements or fails to fulfill its responsibilities under this section.

(e) Upon receipt of a contribution, the eligible charitable organization shall provide the taxpayer that made the

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contribution with a certificate of contribution. A certificate of contribution must include the taxpayer's name and, if available, 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 shall:

(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 may reapply for designation as an eligible charitable organization, and the department shall redesignate such organization if it meets the requirements of this section and demonstrates through its application that all factors leading to its previous failure to meet requirements have been sufficiently addressed.

(c) Publish information about the tax credit program and eligible charitable organizations on a department website. The website shall, at a minimum, provide:

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

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

332 3. The process for a taxpayer to select an eligible
333 charitable organization as the recipient of funding through a
334 tax credit.

335 (d) Compel the return of funds that are provided to an
336 eligible charitable organization that fails to comply with the
337 requirements of this section. Eligible charitable organizations
338 that are subject to return of funds are ineligible to receive
339 funding under this section for a period 10 years after final
340 agency action to compel the return of funding.

341 (5) CHILDREN'S PROMISE TAX CREDITS; APPLICATIONS,
342 TRANSFERS, AND LIMITATIONS.—

343 (a) The tax credit cap amount is $5 million in each state
344 fiscal year.

345 (b) Beginning October 1, 2020, a taxpayer may submit an
346 application to the Department of Revenue for a tax credit or
347 credits to be taken under one or more of s. 211.0252, s.
348 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056.

349 1. The taxpayer shall specify in the application each tax
350 for which the taxpayer requests a credit and the applicable
351 taxable year for a credit under s. 220.1876 or s. 624.51056 or
352 the applicable state fiscal year for a credit under s. 211.0252,
353 s. 212.1833, or s. 561.1212. For purposes of s. 220.1876, a
354 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. 624.51056, 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. 561.1212.

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. 211.0252, s. 212.1833, or s. 561.1212 or against taxes due for the specified taxable year for credits under s. 220.1876 or s. 624.51056 because of insufficient tax liability on the part of the taxpayer, the unused amount shall be carried forward for a period not to exceed 10 years. For purposes of s. 220.1876, 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 approved tax credit or a carryforward tax credit to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. However, a tax credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 may be conveyed, transferred, or assigned between members of an affiliated group of corporations if the type of tax credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 remains the same. A taxpayer shall notify the Department of Revenue of its intent to convey, transfer, or assign a tax credit to another member within an affiliated group of corporations. The amount conveyed, transferred, or assigned is available to another member of the affiliated group of corporations upon approval by the Department of Revenue. The Department of Revenue shall obtain the division's approval before approving a conveyance, transfer, or assignment of a tax credit under s. 561.1212.

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

(f) Within 10 days after approving or denying the conveyance, transfer, or assignment of a tax credit under paragraph (d), or the rescindment of a tax credit under paragraph (e), the Department of Revenue shall provide a copy of its approval or denial letter to the eligible charitable organization specified by the taxpayer. The Department of Revenue shall also include the eligible charitable organization specified by the taxpayer on all letters or correspondence of acknowledgment for tax credits under s. 212.1833.

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

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

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

(6) PRESERVATION OF CREDIT.—If any provision or portion of this section, s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 or the application thereof to any person or circumstance is held unconstitutional by any court or is otherwise declared invalid, the unconstitutionality or invalidity shall not affect any credit earned under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 by any taxpayer with respect to any contribution paid to an eligible charitable organization before the date of a determination of unconstitutionality or invalidity. The credit shall be allowed at such time and in such a manner as if a determination of unconstitutionality or invalidity had not been made, provided that nothing in this subsection by itself or in combination with any other provision of law shall result in the allowance of any credit to any taxpayer in excess of one dollar of credit for each dollar paid to an eligible charitable organization.
(7) ADMINISTRATION; RULES.—

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

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

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

(d) The department may adopt rules necessary to administer this section, including, but not limited to, rules establishing application forms for organizations seeking designation as eligible charitable organizations under this act.

(e) Notwithstanding any provision of s. 213.053 to the contrary, sharing information with the division related to this tax credit is considered the conduct of the Department of Revenue's official duties as contemplated in s. 213.053(8)(c), and the Department of Revenue and the division are specifically authorized to share information as needed to administer this program.
Section 57. Section 561.1212, Florida Statutes, is created to read:

561.1212 Credit for contributions to eligible charitable organizations.—Beginning January 1, 2021, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.62 against any tax due under s. 563.05, s. 564.06, or s. 565.12, except excise taxes imposed on wine produced by manufacturers in this state from products grown in this state. However, a credit allowed under this section may not exceed 90 percent of the tax due on the return on which the credit is taken. For purposes of the distributions of tax revenue under ss. 561.121 and 564.06(10), the division shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received that is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. The provisions of s. 402.62 apply to the credit authorized by this section.

Section 58. Section 624.51056, Florida Statutes, is created to read:

624.51056 Credit for contributions to eligible charitable organizations.—

(1) Beginning January 1, 2021, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.62 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 shall not be required to pay any additional retaliatory
tax levied under s. 624.5091 as a result of claiming such
credit. Section 624.5091 does not limit such credit in any
manner.

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

Section 59. The Department of Revenue is authorized, and
all conditions are deemed met, to adopt emergency rules under s.
120.54(4), Florida Statutes, for the purpose of implementing
provisions related to the Children's Promise Tax Credit created
in this act. Notwithstanding any other provision of law,
emergency rules adopted under this section are effective for 6
months after adoption and may be renewed during the pendency of
procedures to adopt permanent rules addressing the subject of
the emergency rules.
Section 60. For the 2020-2021 fiscal year, the sum of $208,000 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing the provisions related to the Children's Promise Tax Credit created in this act.

Section 61. The Florida Institute for Child Welfare shall analyze the use of funding provided by the tax credit authorized under s. 402.62 and submit a report to the Governor, the President of the Senate, and the Speaker of the House of Representatives by October 31, 2024. The report shall, at a minimum, include the total funding amount and categorize the funding by type of program, describe the programs that were funded, and assess the outcomes that were achieved using the funding.

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

Between lines 183 and 184, insert:
creating ss. 211.0252, 212.1833, 561.1212, and 624.51056, F.S.; authorizing a tax credit for certain contributions made to an eligible charitable organization with certain restrictions; amending s. 220.02, F.S.; revising legislative intent; amending ss. 220.13 and 220.186, F.S.; conforming cross-
references to changes made by the act; creating s. 220.1876, F.S.; authorizing a tax credit for certain contributions made to an eligible charitable organization with certain restrictions; providing requirements for applying a credit when the taxpayer requests an extension; creating s. 402.62, F.S.; creating the Children's Promise Tax Credit; providing definitions; providing requirements for designation as an eligible charitable organization; specifying certain organizations that may not be designated as an eligible charitable organization; providing responsibilities of eligible charitable organizations that receive contributions under the tax credit; providing responsibilities of the department related to the tax credit; providing guidelines for the application of, limitations to, and transfers of the tax credit; providing for the preservation of the tax credit under certain circumstances; authorizing the Department of Revenue, the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation, and the Department of Children and Families to develop a cooperative agreement to administer the tax credit; authorizing the Department of Revenue, the Division of Alcoholic Beverages and Tobacco of the Department of Business
and Professional Regulation, and the Department of Children and Families to adopt rules; authorizing the Department of Revenue and the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation to share certain information as needed to administer the tax credit; authorizing the Department of Revenue to adopt emergency rules; providing an appropriation; requiring the Florida Institute for Child Welfare to analyze the use of funding provided by the tax credit and submit a report to the Governor and Legislature by a specified date;