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A bill to be entitled An act relating to child welfare; providing a short title; amending s. 20.19, F.S.; revising and providing duties of community alliances; revising membership of community alliances; amending s. 39.3065, F.S.; requiring sheriffs providing child protective investigative services to adopt the child welfare practice model; requiring the department and certain sheriffs to monitor program performance and meet, at least quarterly, to collaborate on specified quality assurance and initiatives; requiring the department to conduct an annual evaluation of the sheriffs' program performance based on certain criteria; requiring the department to submit an annual report on certain information by a specified date; providing report requirements; providing for future repeal; 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. 220.20, 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 organization with certain

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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 receiving contributions under the tax credit; providing responsibilities of the department related to the tax credit; providing quidelines 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 to develop a cooperative agreement to administer the tax credit; providing the Department of Revenue, the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation, and the department rulemaking authority; amending s. 402.402, F.S.; requiring the department to implement certain policies and programs; requiring the annual report to include information on professional

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advancement of child protective investigators and supervisors; requiring attorneys contracting with the department to receive certain training within a specified time; amending s. 409.996, F.S.; authorizing the department to contract for the provision of children's legal services; requiring the contracted attorneys to adopt the child welfare practice model and operate in the same manner as attorneys employed by the department; requiring the department and the contracted attorneys to monitor program performance; requiring the department to conduct an annual evaluation based on certain criteria; requiring the department to submit an annual report to the Governor and Legislature by a specified date; providing for future repeal; amending s. 409.988, F.S.; revising the duties of a lead agency; amending s. 1004.615, F.S.; requiring the Florida Institute for Child Welfare and the Florida State University College of Social Work to design and implement a specified curriculum; providing requirements of the institute regarding the curriculum; requiring the institute to contract for certain evaluations; requiring certain entities to design and implement a career-long professional development curriculum for child welfare professionals; requiring the institute to establish a

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consulting program for child welfare organizations; authorizing the Department of Revenue to adopt emergency rules; requiring the institute to perform an analysis of the use of funding provided by the tax credit and provide a report of such analysis to the Governor and the Legislature by a specified date; requiring the department to develop a career ladder for child protective investigations professionals and submit a proposal to the Legislature by a specified date; providing an effective date.

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

Section 1. Sections 2, 11, and 13 of this act may be cited as the "State of Hope Act."

- Section 2. Paragraphs (b), (d), and (e) of subsection (5) of section 20.19, Florida Statutes, are amended to read:
- 20.19 Department of Children and Families.—There is created a Department of Children and Families.
 - (5) COMMUNITY ALLIANCES.-
- (b) The duties of the community alliance include, but are not limited to:
- 1. Joint planning for resource utilization in the community, including resources appropriated to the department and any funds that local funding sources choose to provide.

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2. Needs assessment and establishment of community priorities for service delivery.

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- 3. Determining community outcome goals to supplement state-required outcomes.
- 4. Serving as a catalyst for community resource development, including, but not limited to, identifying existing programs and services delivered by and assistance available from community-based and faith-based organizations, and encouraging the development and availability of such programs, services, and assistance by such organizations. The community alliance shall ensure that the community-based care lead agency is aware of such programs, services, and assistance and work to facilitate the lead agency's appropriate use of these resources.
- 5. Providing for community education and advocacy on issues related to delivery of services.
 - 6. Promoting prevention and early intervention services.
- (d) The <u>initial</u> membership of the community alliance in a county shall at a minimum be composed of the following:
 - 1. A representative from the department.
 - 2. A representative from county government.
 - 3. A representative from the school district.
 - 4. A representative from the county United Way.
 - 5. A representative from the county sheriff's office.
- 6. A representative from the circuit court corresponding to the county.

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7. A representative from the county children's board, if one exists.

- 8. A representative of a faith-based organization involved in efforts to prevent child maltreatment, strengthen families, or promote adoption.
- (e) At any time after the initial meeting of the community alliance, The community alliance shall adopt bylaws and may increase the membership of the alliance to include the state attorney for the judicial circuit in which the community alliance is located, or his or her designee, the public defender for the judicial circuit in which the community alliance is located, or his or her designee, and Other individuals and organizations who represent funding organizations, are community leaders, have knowledge of community-based service issues, or otherwise represent perspectives that will enable them to accomplish the duties listed in paragraph (b), if, in the judgment of the alliance, such change is necessary to adequately represent the diversity of the population within the community alliance service circuits.
- Section 3. Section 39.3065, Florida Statutes, is amended to read:
- 39.3065 Sheriffs of certain counties to provide child protective investigative services; procedures; funding.—
- (1) As described in this section, the department of Children and Families shall, by the end of fiscal year 1999-

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2000, transfer all responsibility for child protective investigations for Pinellas County, Manatee County, Broward County, and Pasco County to the sheriff of that county in which the child abuse, neglect, or abandonment is alleged to have occurred. Each sheriff is responsible for the provision of all child protective investigations in his or her county. Each individual who provides these services must complete the training provided to and required of protective investigators employed by the department of Children and Families.

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During fiscal year 1998-1999, the department of Children and Families and each sheriff's office shall enter into a contract for the provision of these services. Funding for the services will be appropriated to the department of Children and Families, and the department shall transfer to the respective sheriffs for the duration of fiscal year 1998-1999, funding for the investigative responsibilities assumed by the sheriffs, including federal funds that the provider is eligible for and agrees to earn and that portion of general revenue funds which is currently associated with the services that are being furnished under contract, and including, but not limited to, funding for all investigative, supervisory, and clerical positions; training; all associated equipment; furnishings; and other fixed capital items. The contract must specify whether the department will continue to perform part or none of the child protective investigations during the initial year. The sheriffs

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may either conduct the investigations themselves or may, in turn, subcontract with law enforcement officials or with properly trained employees of private agencies to conduct investigations related to neglect cases only. If such a subcontract is awarded, the sheriff must take full responsibility for any safety decision made by the subcontractor and must immediately respond with law enforcement staff to any situation that requires removal of a child due to a condition that poses an immediate threat to the child's life. The contract must specify whether the services are to be performed by departmental employees or by persons determined by the sheriff. During this initial year, the department is responsible for quality assurance, and the department retains the responsibility for the performance of all child protective investigations. The department must identify any barriers to transferring the entire responsibility for child protective services to the sheriffs' offices and must pursue avenues for removing any such barriers by means including, but not limited to, applying for federal waivers. By January 15, 1999, the department shall submit to the President of the Senate, the Speaker of the House of Representatives, and the chairs of the Senate and House committees that oversee departmental activities a report that describes any remaining barriers, including any that pertain to funding and related administrative issues. Unless the Legislature, on the basis of that report or other pertinent

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information, acts to block a transfer of the entire responsibility for child protective investigations to the sheriffs' offices, the sheriffs of Pasco County, Manatee County, Broward County, and Pinellas County, beginning in fiscal year 1999-2000, shall assume the entire responsibility for such services, as provided in subsection (3).

- (3) (a) Beginning in fiscal year 1999-2000, the sheriffs of Pasco County, Manatee County, Broward County, and Pinellas County have the responsibility to provide all child protective investigations in their respective counties. Beginning in fiscal year 2000-2001, the department of Children and Families is authorized to enter into grant agreements with sheriffs of other counties to perform child protective investigations in their respective counties.
- model, as periodically modified by the department, that is used by child protective investigators employed by the department.

 The sheriffs shall operate, at a minimum, in accordance with the same federal and state performance standards and metrics for outcome measures established by the Legislature for protective investigations imposed on conducted protective investigators employed by the department of Children and Families. Each individual who provides these services must complete, at a minimum, the training provided to and required of protective investigators employed by the department of Children and

226 Families.

- (c) Funds for providing child protective investigations must be identified in the annual appropriation made to the department of Children and Families, which shall award grants for the full amount identified to the respective sheriffs' offices. Notwithstanding the provisions of ss. 216.181(16)(b) and 216.351, the department of Children and Families may advance payments to the sheriffs for child protective investigations. Funds for the child protective investigations may not be integrated into the sheriffs' regular budgets. Budgetary data and other data relating to the performance of child protective investigations must be maintained separately from all other records of the sheriffs' offices and reported to the department of Children and Families as specified in the grant agreement.
- (d) The department and sheriffs providing child protective investigative services shall collaborate to monitor program performance on an ongoing basis. The department and each sheriff, or his or her designee, shall meet at least quarterly to collaborate on federal and state quality assurance and quality improvement initiatives.
- (e) (d) The department shall conduct an annual evaluation of the sheriffs' program performance which evaluation shall be based on the same child welfare practice model principles, and federal and state performance standards and metrics, that are imposed on child protective investigators employed by criteria

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mutually agreed upon by the respective sheriffs and the department of Children and Families. The program performance evaluation must be standardized statewide and the department shall select random cases for evaluation. The program performance evaluation shall be conducted by a team of peer reviewers from the respective sheriffs' offices that perform child protective investigations and representatives from the department.

(f) The department of Children and Families shall produce submit an annual report regarding, at a minimum, quality performance quality, outcome-measure attainment, and cost efficiency of the services provided by the sheriffs. The annual report shall include data and information on both the sheriffs' and the department's performance of protective investigations.

The department shall submit the annual report to the President of the Senate, the Speaker of the House of Representatives, and to the Governor no later than November 1 January 31 of each year the sheriffs are receiving general appropriations to provide child protective investigations.

This section shall be repealed July 1, 2023, unless reviewed and saved from repeal by the Legislature.

Section 4. Section 211.0252, Florida Statutes, is created to read:

211.0252 Credit for contributions to eligible charitable

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276 organizations. - There is allowed a credit of 100 percent of an 277 eligible contribution made to an eligible charitable 278 organization under s. 402.62 against any tax due under s. 211.02 279 or s. 211.025. However, a credit allowed under this section may 280 not exceed 50 percent of the tax due on the return on which the 281 credit is taken. For purposes of the distributions of tax revenue under s. 211.06, the department shall disregard any tax 282 283 credits allowed under this section to ensure that any reduction in tax revenue received which is attributable to the tax credits 284 results only in a reduction in distributions to the General 285 286 Revenue Fund. The provisions of s. 402.62 apply to the credit 287 authorized by this section. 288 Section 5. Section 212.1833, Florida Statutes, is created to read: 289 290 212.1833 Credit for contributions to eligible charitable 291 organizations. - There is allowed a credit of 100 percent of an 292 eligible contribution made to an eligible charitable 293 organization under s. 402.62 against any tax imposed by the 294 state and due under this chapter from a direct pay permit holder 295 as a result of the direct pay permit held pursuant to s. 296 212.183. For purposes of the dealer's credit granted for keeping 297 prescribed records, filing timely tax returns, and properly 298 accounting and remitting taxes under s. 212.12, the amount of 299 tax due used to calculate the credit shall include any eligible 300 contribution made to an eligible charitable organization from a

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301 direct pay permit holder. For purposes of the distributions of 302 tax revenue under s. 212.20, the department shall disregard any 303 tax credits allowed under this section to ensure that any 304 reduction in tax revenue received that is attributable to the 305 tax credits results only in a reduction in distributions to the 306 General Revenue Fund. The provisions of s. 402.62 apply to the 307 credit authorized by this section. 308 Section 6. Subsection (8) of section 220.02, Florida 309 Statutes, is amended to read: 310 220.02 Legislative intent.-It is the intent of the Legislature that credits 311 312 against either the corporate income tax or the franchise tax be 313 applied in the following order: those enumerated in s. 631.828, 314 those enumerated in s. 220.191, those enumerated in s. 220.181, 315 those enumerated in s. 220.183, those enumerated in s. 220.182, those enumerated in s. 220.1895, those enumerated in s. 220.195, 316 317 those enumerated in s. 220.184, those enumerated in s. 220.186, 318 those enumerated in s. 220.1845, those enumerated in s. 220.19, 319 those enumerated in s. 220.185, those enumerated in s. 220.1875, 320 those enumerated in s. 220.1876, those enumerated in s. 220.192, 321 those enumerated in s. 220.193, those enumerated in s. 288.9916, 322 those enumerated in s. 220.1899, those enumerated in s. 220.194, and those enumerated in s. 220.196. 323 Section 7. Paragraph (a) of subsection (1) of section 324 325 220.13, Florida Statutes, is amended to read:

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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 subsubparagraph 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

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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

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amount of the credit allowable for the taxable year.

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- 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.

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	15.	The	costs	to	acquire	a	tax	credit	purs	suant t	o s.
288.	1254	(5) th	nat ar	e de	educted	fro	m or	otherv	vise	reduce	federal
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16. The amount taken as a credit for the taxable year pursuant to s. 220.194.

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- 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 8. 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 9. Section 220.1876, Florida Statutes, is created to read:
- 424 220.1876 Credit for contributions to eligible charitable organizations.—

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(1) 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 taypayor who files a Florida consolidated return as

- (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

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15 I	<u>taxes under ss. 220.222 and 220.32.</u>
152	(b) The taxpayer's noncompliance with the requirement to
153	pay tentative taxes shall result in the revocation and
154	rescindment of any such credit.
155	(c) The taxpayer shall be assessed for any taxes,
156	penalties, or interest due from the taxpayer's noncompliance
157	with the requirement to pay tentative taxes.
158	Section 10. Section 402.62, Florida Statutes, is created
159	to read:
160	402.62 Children's Promise Tax Credit.—
161	(1) DEFINITIONS.—As used in this section, the term:
162	(a) "Annual tax credit amount" means, for any state fiscal
163	year, the sum of the amount of tax credits approved under
164	paragraph (5)(b), including tax credits to be taken under s.
165	211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s.
166	624.51056, which are approved for taxpayers whose taxable years
167	begin on or after January 1 of the calendar year preceding the
168	start of the applicable state fiscal year.
169	(b) "Division" means the Division of Alcoholic Beverages
170	and Tobacco of the Department of Business and Professional
171	Regulation.
172	(c) "Eligible charitable organization" means an
173	organization designated by the department to be eligible to
174	receive funding under this section.
175	(d) "Eligible contribution" means a monetary contribution

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476	from a taxpayer, subject to the restrictions provided in this
477	section, to an eligible charitable organization. The taxpayer
478	making the contribution may not designate a specific child
479	assisted by the eligible charitable organization as the
480	beneficiary of the contribution.
481	(2) CHILDREN'S PROMISE TAX CREDITS; ELIGIBILITY.—
482	(a) The department shall designate as an eligible
483	charitable organization an organization that:
484	1. Is exempt from federal income taxation under s.
485	501(c)(3) of the Internal Revenue Code.
486	2. Is a Florida entity formed under chapter 605, chapter
487	607, or chapter 617 and whose principal office is located in the
488	state.
489	3. Provides services to:
490	a. Prevent child abuse, neglect, abandonment, or
491	exploitation;
492	b. Enhance the safety, permanency, or well-being of
493	children with child welfare involvement;
494	c. Assist families with children who have a chronic
495	illness or physical, intellectual, developmental, or emotional
496	disability; or
497	d. Provide workforce development services to families of
498	children eligible for a federal free or reduced-price meals
499	program.
500	4. Has a contract or written referral agreement with, or

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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

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charitable organization an organization that:

- 1. Provides abortions, pays for or provides coverage of abortions, or financially supports any other entity that provides, pays for, or provides coverage of 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 receiving contributions under this section must:
- (a) Conduct background screenings on all volunteers and staff working directly with children in any programs 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 promulgated by the Auditor General. The audit report must

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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 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

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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 provided under subparagraph (2)(a)5. regarding each eligible charitable organization.
- 3. The process for a taxpayer to select an eligible charitable organization as the recipient of funding through a tax credit.
- (d) Compel the return of funds that are provided to an eligible charitable organization that fails to comply with the requirements of this section. Eligible charitable organizations that are subject to return of funds are ineligible to receive funding under this section for a period 10 years after final agency action to compel the return of funding.
 - (5) CHILDREN'S PROMISE TAX CREDITS; APPLICATIONS,

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601 TRANSFERS, AND LIMITATIONS.-602 The tax credit cap is \$5 million in each state fiscal 603 year. 604 A taxpayer may submit an application to the Department 605 of Revenue for a tax credit or credits to be taken under one or 606 more of s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or 607 s. 624.51056. 608 1. The taxpayer shall specify in the application each tax 609 for which the taxpayer requests a credit and the applicable 610 taxable year for a credit under s. 220.1876 or s. 624.51056 or 611 the applicable state fiscal year for a credit under s. 211.0252, 612 s. 212.1833, or s. 561.1212. For purposes of s. 220.1876, a 613 taxpayer may apply for a credit to be used for a prior taxable 614 year before the date the taxpayer is required to file a return for that year pursuant to s. 220.222. For purposes of s. 615 616 624.51056, a taxpayer may apply for a credit to be used for a 617 prior taxable year before the date the taxpayer is required to 618 file a return for that prior taxable year pursuant to ss. 619 624.509 and 624.5092. The application must specify the eliqible 620 charitable organization to which the proposed contribution will 621 be made. The Department of Revenue shall approve tax credits on 622 a first-come, first-served basis and must obtain the division's 623 approval before approving a tax credit under s. 561.1212. 624 Within 10 days after approving or denying an

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application, the Department of Revenue shall provide a copy of

CODING: Words stricken are deletions; words underlined are additions.

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626 its approval or denial letter to the eligible charitable 627 organization specified by the taxpayer in the application. 628 If a tax credit approved under paragraph (b) is not 629 fully used within the specified state fiscal year for credits 630 under s. 211.0252, s. 212.1833, or s. 561.1212 or against taxes 631 due for the specified taxable year for credits under s. 220.1876 632 or s. 624.51056 because of insufficient tax liability on the 633 part of the taxpayer, the unused amount shall be carried forward 634 for a period not to exceed 10 years. For purposes of s. 635 220.1876, a credit carried forward may be used in a subsequent 636 year after applying the other credits and unused carryovers in 637 the order provided in s. 220.02(8). (d) A taxpayer may not convey, assign, or transfer an 638 639 approved tax credit or a carryforward tax credit to another 640 entity unless all of the assets of the taxpayer are conveyed, 641 assigned, or transferred in the same transaction. However, a tax 642 credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, 643 or s. 624.51056 may be conveyed, transferred, or assigned 644 between members of an affiliated group of corporations if the 645 type of tax credit under s. 211.0252, s. 212.1833, s. 220.1876, 646 s. 561.1212, or s. 624.51056 remains the same. A taxpayer shall notify the Department of Revenue of its intent to convey, 647 648 transfer, or assign a tax credit to another member within an 649 affiliated group of corporations. The amount conveyed, 650 transferred, or assigned is available to another member of the

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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 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

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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 (3), 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

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this section, including, but not limited to, rules establishing application forms for organizations seeking designation as eligible charitable organizations under this act.

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Section 11. Section 402.402, Florida Statutes, is amended to read:

402.402 Child protection and child welfare personnel; attorneys employed by the department.—

CHILD PROTECTIVE INVESTIGATION PROFESSIONAL STAFF REQUIREMENTS.—The department is responsible for recruitment of qualified professional staff to serve as child protective investigators and child protective investigation supervisors. The department shall make every effort to recruit and hire persons qualified by their education and experience to perform social work functions. The department's efforts shall be guided by the goal that by July 1, 2019, at least half of all child protective investigators and supervisors will have a bachelor's degree or a master's degree in social work from a college or university social work program accredited by the Council on Social Work Education. The department, in collaboration with the lead agencies, subcontracted provider organizations, the Florida Institute for Child Welfare created pursuant to s. 1004.615, and other partners in the child welfare system, shall develop a protocol for screening candidates for child protective positions which reflects the preferences specified in paragraphs (a)-(f). The following persons shall be given preference in the

recruitment of qualified professional staff, but the preferences serve only as guidance and do not limit the department's discretion to select the best available candidates:

- (a) Individuals with baccalaureate degrees in social work and child protective investigation supervisors with master's degrees in social work from a college or university social work program accredited by the Council on Social Work Education.
- (b) Individuals with baccalaureate or master's degrees in psychology, sociology, counseling, special education, education, human development, child development, family development, marriage and family therapy, and nursing.
- (c) Individuals with baccalaureate degrees who have a combination of directly relevant work and volunteer experience, preferably in a public service field related to children's services, demonstrating critical thinking skills, formal assessment processes, communication skills, problem solving, and empathy; a commitment to helping children and families; a capacity to work as part of a team; an interest in continuous development of skills and knowledge; and personal strength and resilience to manage competing demands and handle workplace stresses.
- (2) SPECIALIZED TRAINING.—All child protective investigators and child protective investigation supervisors employed by the department or a sheriff's office must complete specialized training either focused on serving a specific

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population, including, but not limited to, medically fragile children, sexually exploited children, children under 3 years of age, or families with a history of domestic violence, mental illness, or substance abuse, or focused on performing certain aspects of child protection practice, including, but not limited to, investigation techniques and analysis of family dynamics. The specialized training may be used to fulfill continuing education requirements under s. 402.40(3)(e). Individuals hired before July 1, 2014, shall complete the specialized training by June 30, 2016, and individuals hired on or after July 1, 2014, shall complete the specialized training within 2 years after hire. An individual may receive specialized training in multiple areas.

- (3) STAFF SUPPORT.—The department shall implement policies and programs that mitigate and prevent the impact of secondary traumatic stress and burnout among child protective investigations staff, including, but not limited to:
- (a) Initiatives to encourage and inspire child protective investigations staff, including recognizing their achievements on a recognition wall within their unit.
- (b) Formal procedures for providing support to child protective investigations staff after a critical incident such as a child fatality.
- (c) Initial training upon appointment to a supervisory position and annual continuing education for all supervisors on

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how to prevent secondary traumatic stress and burnout among the employees they supervise.

- (d) Monitoring levels of secondary traumatic stress and burnout among individual employees and intervening as needed.

 The department shall closely monitor and respond to levels of secondary traumatic stress and burnout among employees during the first 2 years after hire.
- (e) Ongoing training in self-care for all child protective investigations staff.

Such programs may also include, but are not limited, to formal peer counseling and support programs.

- (4)(3) REPORT.—By each October 1, the department shall submit a report on the educational qualifications, turnover, professional advancement, and working conditions of the child protective investigators and supervisors to the Governor, the President of the Senate, and the Speaker of the House of Representatives.
- (5) (4) ATTORNEYS EMPLOYED BY OR CONTRACTING WITH THE DEPARTMENT TO HANDLE CHILD WELFARE CASES.—Attorneys hired or contracted with on or after July 1, 2014, whose primary responsibility is representing the department in child welfare cases shall, within the first 6 months of employment, receive training in:
 - (a) The dependency court process, including the attorney's

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role in preparing and reviewing documents prepared for dependency court for accuracy and completeness. +

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- (b) Preparing and presenting child welfare cases, including at least 1 week shadowing an experienced children's legal services attorney preparing and presenting cases.;
- (c) Safety assessment, safety decisionmaking tools, and safety plans. \div
- (d) Developing information presented by investigators and case managers to support decisionmaking in the best interest of children.; and
- (e) The experiences and techniques of case managers and investigators, including shadowing an experienced child protective investigator and an experienced case manager for at least 8 hours.

Section 12. Subsections (18) through (23) of section 409.996, Florida Statutes, are renumbered (19) through (24), respectively, paragraph (a) of subsection (1) and subsection (17) of that section are amended, and a new subsection (18) is added to that section, to read:

409.996 Duties of the Department of Children and Families.—The department shall contract for the delivery, administration, or management of care for children in the child protection and child welfare system. In doing so, the department retains responsibility for the quality of contracted services and programs and shall ensure that services are delivered in

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accordance with applicable federal and state statutes and regulations.

- (1) The department shall enter into contracts with lead agencies for the performance of the duties by the lead agencies pursuant to s. 409.988. At a minimum, the contracts must:
- (a) Provide for the services needed to accomplish the duties established in s. 409.988 and provide information to the department which is necessary to meet the requirements for a quality assurance program pursuant to subsection (19)(18) and the child welfare results-oriented accountability system pursuant to s. 409.997.
- (17) The department shall directly or through contract provide attorneys to prepare and present cases in dependency court and shall ensure that the court is provided with adequate information for informed decisionmaking in dependency cases, including, at a minimum, a face sheet for each case which lists the names and contact information for any child protective investigator, child protective investigation supervisor, case manager, and case manager supervisor, and the regional department official responsible for the lead agency contract. The department shall provide to the court the case information and recommendations provided by the lead agency or subcontractor. For the Sixth Judicial Circuit, the department shall contract with the state attorney for the provision of these services.

(18) (a) The department may contract for the provision of children's legal services to prepare and present cases in dependency court. The contracted attorneys shall ensure that the court is provided with adequate information for informed decisionmaking in dependency cases, including, at a minimum, a face sheet for each case which lists the names and contact information for any child protective investigator, child protective investigator, child protective investigator supervisor, and the regional department official responsible for the lead agency contract. The contracted attorneys shall provide to the court the case information and recommendations provided by the lead agency or subcontractor. For the Sixth Judicial Circuit, the department shall contract with the state attorney for the provision of these services.

- (b) The contracted attorneys shall adopt the child welfare practice model, as periodically updated by the department, that is used by attorneys employed by the department. The contracted attorneys shall operate in accordance with the same federal and state performance standards and metrics imposed on children's legal services attorneys employed by the department.
- (c) The department and contracted attorneys providing children's legal services shall collaborate to monitor program performance on an ongoing basis. The department and contracted attorneys', or a representative from such contracted attorneys' offices, shall meet at least quarterly to collaborate on federal

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and state quality assurance and quality improvement initiatives.

- erformance evaluation which shall be based on the same child welfare practice model principles and federal and state performance standards that are imposed on children's legal services attorneys employed by the department. The program performance evaluation must be standardized statewide and the department shall select random cases for evaluation. The program performance evaluation shall be conducted by a team of peer reviewers from the respective contracted attorneys' offices that perform children's legal services and representatives from the department.
- (e) The department shall publish an annual report regarding, at a minimum, performance quality, outcome-measure attainment, and cost efficiency of the services provided by the contracted attorneys. The annual report must include data and information on the performance of both the contracted attorneys' and the department's attorneys. The department shall submit the annual report to the Governor, the President of the Senate, and the Speaker of the House of Representatives no later than November 1 of each year that the contracted attorneys are receiving appropriations to provide children's legal services for the department.

This subsection shall be repealed July 1, 2023, unless reviewed

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926 and saved from repeal by the Legislature. 927 Section 13. Paragraph (1) is added to subsection (1) of 928 section 409.988, Florida Statutes, to read: 929 409.988 Lead agency duties; general provisions.-930 (1)DUTIES.—A lead agency: 931 (1) Shall identify an employee to serve as a liaison with 932 the community alliance and community-based and faith-based 933 organizations interested in collaborating with the lead agency 934 or offering services or other assistance on a volunteer basis to 935 the children and families served by the lead agency. The lead 936 agency shall ensure that appropriate lead agency staff and 937 subcontractors, including, but not limited to, case managers, 938 are informed of the specific services or assistance available 939 from community-based and faith-based organizations. 940 Section 14. Section 561.1212, Florida Statutes, is created 941 to read: 942 561.1212 Credit for contributions to eligible charitable 943 organizations.-There is allowed a credit of 100 percent of an 944 eligible contribution made to an eligible charitable 945 organization under s. 402.62 against any tax due under s. 946 563.05, s. 564.06, or s. 565.12, except excise taxes imposed on wine produced by manufacturers in this state from products grown 947 in this state. However, a credit allowed under this section may 948 949 not exceed 90 percent of the tax due on the return the credit is 950 taken. For purposes of the distributions of tax revenue under

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951 ss. 561.121 and 564.06(10), the division shall disregard any tax 952 credits allowed under this section to ensure that any reduction 953 in tax revenue received that is attributable to the tax credits 954 results only in a reduction in distributions to the General 955 Revenue Fund. The provisions of s. 402.62 apply to the credit 956 authorized by this section. 957 Section 15. Section 624.51056, Florida Statutes, is 958 created to read: 959 624.51056 Credit for contributions to eligible charitable 960 organizations.-961 (1)There is allowed a credit of 100 percent of an 962 eligible contribution made to an eligible charitable 963 organization under s. 402.62 against any tax due for a taxable 964 year under s. 624.509(1) after deducting from such tax 965 deductions for assessments made pursuant to s. 440.51; credits 966 for taxes paid under ss. 175.101 and 185.08; credits for income 967 taxes paid under chapter 220; and the credit allowed under s. 968 624.509(5), as such credit is limited by s. 624.509(6). An 969 eligible contribution must be made to an eligible charitable 970 organization on or before the date the taxpayer is required to 971 file a return pursuant to ss. 624.509 and 624.5092. An insurer 972 claiming a credit against premium tax liability under this section shall not be required to pay any additional retaliatory 973 974 tax levied under s. 624.5091 as a result of claiming such 975 credit. Section 624.5091 does not limit such credit in any

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976 manner.

(2) The provisions of s. 402.62 apply to the credit authorized by this section.

Section 16. Subsections (6) and (7) of section 1004.615, Florida Statutes, are renumbered as subsections (9) and (10), respectively, and new subsections (6), (7), and (8) are added to that section, to read:

1004.615 Florida Institute for Child Welfare.-

- (6) The institute and the Florida State University College of Social Work shall design and implement a curriculum that enhances knowledge and skills for the child welfare practice.

 The institute and the college shall create the curriculum using interactive and interdisciplinary approaches and include opportunities for students to gain an understanding of real-world child welfare cases. The institute shall disseminate the curriculum to other interested state universities and colleges and provide implementation support. The institute shall contract with a person or entity of its choosing, by November 1, 2020, to evaluate the curriculum and make recommendations for improvement. The college shall implement the curriculum during the 2021-2022 school year.
- (7) The institute, in collaboration with the department, community-based care lead agencies, providers of case management services, and other child welfare stakeholders, shall design and implement a career-long professional development curriculum for

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1001 child welfare professionals at all levels and from all 1002 disciplines. The professional development curriculum must 1003 enhance the performance of the current child welfare workforce, address issues related to retention, complement the social work 1004 1005 curriculum, and be developed using social work principles. The 1006 professional development curriculum shall provide career-long coaching, training, certification, and mentorship. The institute 1007 1008 must provide the professional support on a continuous basis 1009 through online and in-person services. The professional 1010 development curriculum must be available by July 1, 2021. 1011 The institute shall establish a consulting program for (8) 1012 child welfare organizations to enhance workforce culture, 1013 supervision, and related management processes to improve 1014 retention, effectiveness, and overall well-being of staff to 1015 support improved child welfare outcomes. The institute shall 1016 select child welfare organizations through a competitive 1017 application process and provide ongoing analysis, 1018 recommendations, and support from a team of experts on a long-1019 term basis to address systemic and operational workforce 1020 challenges. 1021 Section 17. The Department of Revenue is authorized, and 1022 all conditions are deemed met, to adopt emergency rules under s. 120.54(4), Florida Statutes, for the purpose of implementing 1023 1024 this act. Notwithstanding any other provision of law, emergency 1025 rules adopted under this section are effective for 6 months

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after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

Section 18. 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.

Section 19. The Department of Children and Families, in collaboration with the Florida Institute of Child Welfare, shall develop an expanded career ladder for child protective investigations staff. The career ladder shall include multiple levels of child protective investigator classifications, corresponding milestones and professional development opportunities necessary for advancement, and compensation ranges. The department must submit a proposal for the expanded career ladder to the Governor, the President of the Senate, and the Speaker of the House of Representatives no later than November 1, 2020.

Section 20. This act shall take effect July 1, 2020.

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