



## Community Contribution Tax Credit Program

### About the Community Contribution Tax Credit Program

The Community Contribution Tax Credit Program (CCTCP) provides a financial incentive (up to 50% tax credit or sales tax refund) to encourage Florida businesses to make donations toward community development and housing projects for low-income persons.

Businesses located anywhere in Florida that make donations to approved community development projects may receive a tax credit of up to 50 percent of the value of the donation. Businesses may take the credit on Florida corporate income tax, insurance premium tax, or as a refund against sales tax if the business is registered to collect and remit sales taxes with the Department of Revenue (DOR).

Before making a donation, please be sure it will qualify. A list of eligible organizations (sponsors) is available on the Department of Commerce (FloridaCommerce) website. To receive approval, a business donating to an eligible sponsor must submit a tax credit application with FloridaCommerce. To claim the tax credit, simply attach proof of the FloridaCommerce approved donation when you file your state tax return. To claim a sales tax refund, submit an Application for a Sales Tax Refund to DOR and include your FloridaCommerce approval letter. Page four of this document contains additional eligibility and tax credit application information.

Non-profit organizations and units of state and local governments may apply to become eligible sponsors and solicit donations under the program. Page two of this document contains additional eligibility and sponsor application information.

This summary is based on sections 212.08 (5)(p), 220.183, and 624.5105, Florida Statutes.

For more information, please contact:

Christopher O'Kelley  
FloridaCommerce  
Division of Economic Development  
107 East Madison Street; MSC 80  
Tallahassee, Florida 32399

Phone: (850) 717-8992

E-Mail: [Christopher.O'Kelley@Commerce.fl.gov](mailto:Christopher.O'Kelley@Commerce.fl.gov)

or

E-Mail: [CommunityContributionTaxCreditProgram@Commerce.fl.gov](mailto:CommunityContributionTaxCreditProgram@Commerce.fl.gov)

Website: [www.floridajobs.org](http://www.floridajobs.org)

## Sponsor Eligibility

To qualify as a sponsor, your organization is required to meet the following criteria:

- Be one of the following:
  - A community action program
  - A nonprofit community-based development organization providing community development projects, housing for low-income households, or increasing entrepreneurial and job development opportunities for low-income persons
  - A neighborhood housing services corporation
  - A local housing authority
  - A community redevelopment agency
  - A historic preservation district agency or organization
  - A local CareerSource Board
  - A direct-support organization
  - An enterprise zone development agency
  - A community-based organization incorporated under chapter 617 which is recognized as educational, charitable, or scientific pursuant to s. 501(c)(3) of the Internal Revenue Code and whose bylaws and articles of incorporation include affordable housing, economic development, or community development as the primary mission of the corporation
  - A unit of local government
  - A unit of state government
- Sponsor a project to provide, construct, improve, or substantially rehabilitate housing for low-income households or persons with special needs, or a project designed to provide commercial, industrial, or public facilities, or to improve entrepreneurial or job development opportunities for low-income persons in an area designated as a Florida Enterprise Zone as of May 1, 2015.

OR

- Sponsor a project to increase access to high-speed broadband capability in rural communities with enterprise zones (including projects that result in improvements to communication assets that are owned by a business).

Please note that a project designed to provide, construct, or rehabilitate housing for low-income persons or for persons with special needs does not have to be located within an Enterprise Zone or a Front Porch Community.

To become a sponsor, your organization must submit a proposal to FloridaCommerce and include the following information:

- A copy of your organization's articles of incorporation, by-laws, or other documentation establishing eligibility as a sponsor.
- A project narrative describing the eligible activity and listing the type(s) of contributions to be sought and their intended use.
- Documentation that the project is located in an Enterprise Zone (not applicable if your organization is providing housing for low-income persons or persons with special needs).
- A resolution from the local government (where the project is located) stating that the project is consistent with local plans and regulations (including comprehensive plans).

Once your organization has received written approval from FloridaCommerce, you may begin accepting eligible donations. Project approval expires on June 30 of each year. A sponsor must be recertified for each

subsequent year to continue to be eligible to accept contributions. Donations to each organization are monitored annually.

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### FLORIDA ENTERPRISE ZONES\*

Areas located within these cities or counties have Enterprise Zones:

Bradenton	Glades County	Ocala
Brooksville/Hernando County	Gulf County	Okeechobee County
Broward County	Hamilton County	Orange County
Calhoun County	Hardee County	Pahokee
Century	Hendry County	Palm Bay
Charlotte County	Highlands County	Palm Beach County
Citrus County	Hillsborough County	Palmetto/Manatee County
Clearwater	Holmes County	Pensacola
Cocoa	Immokalee (Collier County)	Putnam County
Columbia County	Indian River County/Vero Beach	St. Marks
Crestview/Okaloosa County	Jackson County	St. Petersburg
Daytona Beach	Jacksonville	Sarasota
DeFuniak Springs	Kissimmee/Osceola County	Sumter County
DeSoto County	Lake Apopka	Suwannee County
Escambia County	Lake County	Tallahassee/Leon County
Everglades City	Lakeland	Tampa
Ft. Myers/Lee County	Levy County	Taylor County
Ft. Pierce	Liberty County	Wakulla County
Franklin County	Madison County	Walton County
Freeport	Martin County	Washington County
Gadsden County	Miami - Dade County	Winter Haven
Gainesville	Oak Hill	

\* A project designed to provide, construct, or rehabilitate housing for low-income persons, or persons with special needs does not have to be located within an Enterprise Zone.

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## Tax Credit or Refund Eligibility and Application Process

Any business paying Florida corporate income tax or insurance premium tax is eligible to receive a tax credit of up to 50 percent of the value of donations to approved projects. Any business registered with DOR to collect and remit sales tax is eligible to apply for a refund of up to 50 percent of the value of donations to approved projects.

Cash, property, and goods donated to approved sponsors are eligible for the credit. Donations must be directly used in the approved project. Dues and services are not eligible donations. Contributions may not be used to pay the administrative or operational costs of the sponsor.

Donations to approved housing projects may include project development impact and management fees; down payment and closing costs; housing counseling and marketing fees (not to exceed 10 percent of the donation); removal of liens recorded against residential property by municipal, county or special-district local governments.

An organization **must** be approved as a sponsor before it receives a donation eligible for this tax credit. A list of all approved sponsors is available from FloridaCommerce.

A business is eligible to receive credits of up to \$200,000 per tax year, and unused corporate income tax credits may be carried over for up to five years. Unused sales tax refunds may be claimed for three years after the first refund application.

There is \$29.5 million in state tax credits available for fiscal year 2023-2024. A total of \$25 million in tax credits for projects that provide homeownership opportunities for low-income persons or housing opportunities for persons with special needs, and \$4.5 million tax credits for all other projects. Tax credit applications will be received from July 5 through July 18, 2023, and will then be approved on a pro rata basis if requested applications exceed tax credit allocations. After July 18, 2023, tax credit applications will be processed on a first-come, first-served basis if tax credits are available.

To apply for a tax credit or refund:

1. Contact FloridaCommerce to determine if your contribution qualifies for a tax credit.
2. Submit an Application for a Community Contribution Tax Credit to the FloridaCommerce application portal and upload all required documentation. A list of the required documentation may be found on the FloridaCommerce application portal website.
3. To claim your approved tax credit, submit a copy of the FloridaCommerce approval letter to DOR when you file your Florida Corporate Income Tax Return (form F-1120) or Insurance Premium Tax Return (DR-908).
4. To claim your approved tax refund, complete steps 1 and 2 above, and submit a copy of the FloridaCommerce approval letter to DOR with an Application for Refund (Form DR-26S). Please note that only one sales tax refund application may be submitted to DOR within a 12-month period.