

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.

The tax credit is easy for a business to receive. 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 (for businesses registered to collect and remit sales taxes with the Department of Revenue).

Before making a donation, please be sure it will qualify. A list of eligible organizations is available from the Department of Economic Opportunity (DEO). To receive approval, a business donating to an eligible sponsor need only submit a tax credit application with DEO. In order to claim the tax credit, simply attach proof of the approved donation when you file your state tax return. In order to claim a sales tax refund, submit an Application for a Sales Tax Refund. More details on the approval process are contained on page 4.

Non-profit organizations and units of state and local governments may apply to become eligible sponsors and solicit donations under the program. Eligibility requirements are listed on page 2.

This summary is based on Florida Statutes (sections 212.08 (5) (p), 220.183 and 624.5105). Readers are advised to consult these references for additional details.

FOR FURTHER INFORMATION, PLEASE CONTACT:

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DIVISION OF STRATEGIC BUSINESS DEVELOPMENT

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HOW TO BECOME AN APPROVED SPONSOR

To Qualify As A Sponsor, Your Organization Is Required To Meet The Following Criteria:

Be one of the following:

Community Action Program

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

Neighborhood Housing Services Corporation

Local Housing Authority

Community Redevelopment Agency

Historic Preservation District Agency or Organization

CareerSource Board (formerly Regional Workforce Board)

Direct-Support Organization (DSO)

Enterprise Zone Development Agency

Unit of Local Government

Unit of State Government

- Sponsor a project to provide, construct, improve, or substantially rehabilitate housing, commercial, industrial, or public facilities, or to promote entrepreneurial or job development opportunities for low-income persons in an area designated as a Florida Enterprise Zone as of May 1, 2015 (Please see page 3 for a list of enterprise ones).

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).

HOUSING PROJECTS FOR LOW-INCOME PERSONS OR PERSONS WITH SPECIAL NEEDS

- 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.

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 does not have to be located within an Enterprise Zone.

TO BECOME A SPONSOR, YOUR ORGANIZATION MUST SUBMIT A PROPOSAL TO THE DEPARTMENT OF ECONOMIC OPPORTUNITY WITH 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 required if your agency is providing housing for low-income persons).
- 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 agency has received written approval from DEO, you may begin accepting eligible contributions. 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.

HOW TO RECEIVE A TAX CREDIT OR REFUND

WHO IS ELIGIBLE?

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 the Department of Revenue 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.

WHAT IS AN ELIGIBLE CONTRIBUTION?

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 the DEO.

HOW MUCH CREDIT CAN A BUSINESS RECEIVE?

A business is eligible to receive credits of up to \$200,000 per tax year.

Unused corporate income tax credits may be carried over for up to 5 years. Unused sales tax refunds may be claimed for three years after the first refund application.

There will be \$14.0 million dollars in state tax credits available for fiscal year 2020/21.

There will be \$10.5 million tax credits for projects that provide homeownership opportunities for low-income persons or housing opportunities for persons with special needs. There will be \$3.5 million tax credits for all other projects. Tax credit applications will be received from July 1 – July 15, 2020, before they are processed and will be approved on a pro rata basis if requested applications exceed tax credit allocations. After July 15, 2020, tax credit applications will be processed on a first-come, first-served basis if tax credits are available.

TO CLAIM A 50 PERCENT TAX CREDIT YOUR BUSINESS NEEDS TO:

1. Contact DEO to determine whether or not the contribution qualifies for a tax credit.
2. Send a completed Application for a Community Contribution Tax Credit (Form 8E-17TCA#01) to DEO, with the following attachments:
 - A copy of the check, invoice(s), or deed and appraisal (within 12 months);
 - A copy of the sponsor's approval or recertification letter.
 - Proof that the donation was received (Sponsor Acknowledgement letter).
3. Submit a copy of the donation approval letter when you file your Florida Corporate Income Tax Return (form F-1120) or Insurance Premium Tax Return (DR-908).

TO CLAIM A SALES TAX REFUND YOUR BUSINESS NEEDS TO:

4. Complete steps 1 and 2 above and submit an Application for Refund (Form DR-26S) along with a copy of DEO's approval letter (only one sales tax refund application per year)

ENTERPRISE ZONE DEVELOPMENT AGENCY CONTACTS (As of October 28, 2014)

LOCATION	NUMBER	CONTACT	PHONE	FAX
Bradenton	EZ-4101	Volker Reiss	941/932-9402	941/932-9534
Brooksville/Hernando County	EZ-2701	Bill Geiger	352/540-3810	352/544-5424
Broward County	EZ-0601	Thomasina Turner	954/828-4514	954/828-4500
Calhoun County	EZ-0701	Kristy Terry	850/674-4519	850/674-4962
Century	EZ-1701	Kristina Wood	850/256-3208	850/256-0318
Charlotte County	EZ-0801	Debrah Forester	941/764-4943	941/764-4943
Citrus County	EZ-0901	Jim Faulkner	352/527-5532	352/527-5252
Clearwater	EZ-5202	Audra Aja	727/562-4022	727/562-4075
Cocoa	EZ-0501	Susan D. McGrady	321/433-8510	321/433-8513
Columbia County	EZ-1202	Glenn Hunter	386/758-1033	386/758-1167
Crestview/Okaloosa County	EZ-4601	Nathan Sparks	850/362-6467	850/362-6471
Daytona Beach	EZ-6401	Don Gooding	386/671-8055	386/671-8059
DeFuniak Springs	EZ-6601	Loretta Laird	850/892-8500	850/892-8570
DeSoto County	EZ-1401	Mandy Hines	863/993-4800	863/993-4809
Escambia County	EZ-1703	Victoria D'Angelo	850/595-3585	850/595-3218
Everglades City	EZ-1102	David Harraden	239/695-3299	239/695-4155
Ft. Myers/Lee County	EZ-3601	Warren Baucom	239/338-3161	239/338-3227
Ft. Pierce	EZ-5601	Linda Cox	772/467-3052	772/461-2954
Franklin County	EZ-1901	Alan C. Pierce	850/653-9783	850/653-9799
Freeport	EZ-6602	Latilda R. Hughes-Neel	850/835-2340	850/835-3137
Gadsden County	EZ-2001	Henry G. Grant	850/875-7255	850/875-7257
Gainesville	EZ-0101	Lynn Janoski	352/393-8206	352/334-2132
Glades County	EZ-2201	Tracy Whirls	863/946-0300	863/946-0777
Gulf County	EZ-2301	Donald Butler	850/229-6106	850/229-9252
Hamilton County	EZ-2401	Susan Ramsey	386/792-6828	386/792-0559
Hardee County	EZ-2501	Sarah Pelham	863/773-3030	863/773-4915
Hendry County	EZ-2601	Jennifer Price	863/675-6007	863/674-9024
Highlands County	EZ-2801	Stephen Weeks	863/453-2818	863/453-2822
Hillsborough County	EZ-2902	Lynn I. Schultz	813/914-4028	813/914-4027
Holmes County	EZ-3001	Raymon Thomas	850/547-6154	850/547-4206
Immokalee (Collier County)	EZ-1101	Bradley Muckel	239/867-0027	239/252-6455
Indian River County/Vero Beach	EZ-3101	Helene Caseltine	772/567-3491	772/778-3181
Jackson County	EZ-3201	Bill Stanton	850/526-4005	850/526-4008
Jacksonville	EZ-1601	Ed Randolph	904/630-1858	904/630-1019
Kissimmee/Osceola County	EZ-4901	Christina Morris	407/742-4207	407/742-4202
Lake Apopka	EZ-4802	Jason Reynolds	407/836-5547	407/836-0920
Lake County	EZ-3501	Robert Chandler	352-742-3905	352-343-9558
Lakeland	EZ-5301	Jason Willey	863/834-6011	863/834-8432
Levy County	EZ-3801	David J. Pieklik	352/493-6797	352/221-5113
Liberty County	EZ-3901	Johnny Eubanks	850/643-2359	850/643-3334
Madison County	EZ-4001	Sherilyn Pickels	850/973-3179	850/973-6880
Martin County	EZ-4301	Jill Marasa	772-221-1380	772-221-1380
Miami - Dade County	EZ-1301	Freenette Williams	305/375-2845	305/375-5262
Oak Hill	EZ-6402	Mike Arman	386/345-3522	386/345-1834
Ocala	EZ-4201	Melanie Gaborardi	352/629-8312	352/629-8242
Okeechobee County	EZ-4701	Robbie Chartier	863/763-9312	863/763-0118
Orange County	EZ-4801	Jason Reynolds	407/836-5547	407/836-0920
Pahokee	EZ-5001	Erica Washington	561/924-5534	561/924-8104
Palm Bay	EZ-0502	Edyie McCall	321-952-3413	321-952-3412
Palm Beach County	EZ-5002	Pam Nolan	561/233-3678	561/656-7546
Palmetto/Manatee County	EZ-4102	Cheri Coryea/Debbie DeLeon	941/749-3030	941/749-3040
Pensacola	EZ-1702	Ed Spears	850/436-5652	850/595-1143
Putnam County	EZ-5401	Dana C. Jones	386/328-1503	386/328-7076
St. Marks	EZ-6501	Zoe Mansfield	850/925-6224	850/925-5657
St. Petersburg	EZ-5201	Brian Caper	727/893-7035	727/892-5465
Sarasota County	EZ-5801	Dru Jones	941/365-2200	941/373-7766
Sumter County	EZ-6001	Bradley Arnold	352/689-4400	352/689-4401
Suwannee County	EZ-6101	Alvin Jackson	386/364-1700	386/362-4758
Tallahassee/Leon County	EZ-3701	Benjamin H. Pingree	850/521-3110	850/425-1056
Tampa	EZ-2901	Ed Johnson	813/242-3806	813/242-3830
Taylor County	EZ-6201	Clay Olson	850/838-3508	850/838-3546
Wakulla County	EZ-6502	Melissa Corbett	850/926-3695	850/926-1528
Walton County	EZ-6603	Dede Hinote	850/892-8155	850/892-8454
Washington County	EZ-6701	Chris MacBlain	850/638-4157	850/638-8770
Winter Haven	EZ-5302	Sean Byers	863/298-7932	863/297-3090