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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DEPARTMENT OF ECONOMIC OPPORTUNITY

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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 zones).

### **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 $19.0 million dollars in state tax credits available for fiscal year 2022/23.

There will be $14.5 million tax credits for projects that provide homeownership opportunities for low-income persons or housing opportunities for persons with special needs. There will be 4.5 million tax credits for all other projects. Tax credit applications will be received from July 1 through July 15, 2022 and will then be approved on a pro rata basis if requested applications exceed tax credit allocations. After July 15, 2022, 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:

1. 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 Gaboardi | 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 |