



Tax Information Publication

TIP

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## Strong Families Tax Credit Legislative Changes Credit Cap Will Increase

An additional \$13.1 million in credit allocations will be available for the Strong Families Tax Credit. This increases the available credit to a total of \$53.1 million for the 2026-27 and 2027-28 state fiscal years. The credit cap is \$40 million in each state fiscal year thereafter.

The Strong Families Tax Credit Program allows taxpayers to make private, voluntary contributions to eligible charitable organizations and receive a dollar-for-dollar credit against the following Florida taxes:

- Corporate income tax
- Excise tax on liquor, wine, and malt beverages
- Gas and oil production tax
- Insurance premium tax
- Use tax due under a direct pay permit

**Starting August 3, 2026, at 9 a.m. ET**, taxpayers may apply for an allocation of the additional credit amount available for the 2026-27 state fiscal year.

For subsequent state fiscal years, a taxpayer may submit an application for an allocation of credit beginning at 9 a.m. ET on the first day of January that is not a Saturday, Sunday, or legal holiday.

### Limitations on Tax Credit Allocations

Beginning January 1, 2027:

- A taxpayer may not apply for a tax credit greater than \$2 million per eligible charitable organization for each state fiscal year.

- The total amount of tax credits for any single eligible charitable organization that may be approved by the Department of Revenue (Department) in each state fiscal year shall not exceed \$10 million for such fiscal year.

Visit the Department's [Strong Families Tax Credit webpage](#) or view Rules 12-29.003 and 12-29.004, Florida Administrative Code, for more information.

**References: Section 35 of Chapter 2026-239, Laws of Florida; Sections 211.0253, 212.1834, 220.02, 220.13, 220.1877, 402.62, 561.1213, and 624.51057, Florida Statutes**

### **For More Information**

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit the Department's website at [floridarevenue.com](http://floridarevenue.com) or call Taxpayer Services at (850) 488-6800, Monday through Friday (excluding holidays).

For a written reply to tax questions, email [fdortaxpayerservices@floridarevenue.com](mailto:fdortaxpayerservices@floridarevenue.com).

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