

**AGENDA**  
**RULE DEVELOPMENT WORKSHOP**  
Workshop Material Available on the web at:  
<http://www.floridarevenue.com/rules>

**9:00 A.M., January 22, 2018**

**Contacts: Danielle Boudreaux, Revenue Program Administrator I, (850) 717-7082**  
**Tammy Miller, Deputy Director, (850) 617-8346**

**ROOM 1220, BLDG ONE**  
**2450 SHUMARD OAK BLVD**  
**TALLAHASSEE, FLORIDA**

**THIS MEETING IS OPEN TO THE PUBLIC**

**1. Call to Order:**

- (a) Introduction of Department of Revenue Staff
- (b) Opening Remarks by Department of Revenue

**2. Business:**

- (a) Presentation and discussion of the proposed creation of a new Rule 12A-1.110, F.A.C., based on the language of the following Emergency Rule:

**12AER18-07**      Hope Scholarship Program

- (b) Presentation and discussion of the proposed adoption of forms in Rule 12A-1.097, F.A.C., based on the following forms originally adopted in Emergency Rule 12AER18-07:

**DR-HS1**              Hope Scholarship Program Contribution Election  
**DR-HS2**              Hope Scholarship Program Dealer Contribution Collection Report  
**DR-HS3**              Hope Scholarship Program Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization

**3. Closing Comments**

**To register for this meeting (if not attending in person) go to the following link:**  
<https://attendee.gotowebinar.com/register/4587703866560094466>

## Instructions for Attending

You can join this meeting by:

- Attending in person; or
- Using your computer for a Webinar broadcast (a “virtual meeting”),
  - To attend the virtual meeting, you must register on the Internet before the meeting. Register with the following link before the meeting:  
<https://attendee.gotowebinar.com/register/4587703866560094466>.
  - Enter your name and contact information and click Register at the bottom of the screen.
  - Once you register, a link with instructions to attend the meeting will be sent to the email address you provided. Your registration ID link is unique to your email address.
  - **IMPORTANT:** Save this email electronically. The link is complex. If you save the email, you can open it and click on the link the day of the meeting.
  - To register additional attendees, complete a separate registration at the link above.
- Attendees using the Webinar broadcast have three options:
  1. Telephone and AUDIO PIN allows you to speak at the meeting. (All calls are muted. If you want to ask a question or make a comment, email your request to [RuleComments@floridarevenue.com](mailto:RuleComments@floridarevenue.com).)
  2. Telephone with NO AUDIO PIN – Listen Only. Email your questions or comments to [RuleComments@floridarevenue.com](mailto:RuleComments@floridarevenue.com). In the subject line, use “January 22, 2019 GTA Hope Workshop.” All emails will be read aloud and entered into the transcript.
  3. A computer with microphone and speakers allows you to speak at the meeting. Raise your hand using the Webinar Control and wait your turn.

### For Technical Support:

If you have problems accessing the registration, contact Anthony Jackson by email at [Anthony.Jackson@floridarevenue.com](mailto:Anthony.Jackson@floridarevenue.com) or by phone at 850-617-8878.

## Notice of Emergency Rule

### DEPARTMENT OF REVENUE

#### Sales and Use Tax

RULE NO.: RULE TITLE:

12AER18-07 Hope Scholarship Program

**SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE:** Section 49 of Chapter 2018-6, Laws of Florida, authorizes the Department of Revenue to promulgate emergency rules to implement the provisions of the new Hope Scholarship Program created by Section 16 of Chapter 2018-6, Laws of Florida. Section 49 provides that conditions necessary for an emergency rule have been met. The promulgation of this emergency rule ensures that the public is notified in the most expedient and appropriate manner regarding the new program.

**REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES:** The Legislature expressly authorized the promulgation of an emergency rule to administer the provisions of Section 49 of Chapter 2018-6, Laws of Florida. Additionally, an emergency rule is the most expedient and appropriate means of notifying dealers and taxpayers of the provisions of Section 16 of Chapter 2018-6, Laws of Florida.

**SUMMARY:** Emergency Rule 12AER18-07 outlines how a contribution can be made to the Program; how dealers are to remit and report contributions; and how organizations who receive contributions are to report those monies to the Department, as required by statute. The rule provides three new forms and revisions to five forms to be used in the program.

**THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS:** Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-6309.

THE FULL TEXT OF THE EMERGENCY RULE IS:

12AER18-07 Hope Scholarship Program.

(1) Definitions. For purpose of this rule, the following terms mean:

(a) "Contribution" means a monetary contribution from a person purchasing a motor vehicle from a dealer, or registering a motor vehicle purchased from someone other than a dealer, to an eligible nonprofit scholarship-funding organization as provided under the Hope Scholarship Program.

(b) "Department" means the Florida Department of Revenue.

(c) "Eligible nonprofit scholarship-funding organization" or "organization" has the same meaning as provided in s. 1002.40(2)(e), F.S.

(d) "Motor vehicle" means any automobile, truck with a net vehicle weight of 5,000 pounds or less and any other vehicle operated on the roads of Florida, used to transport persons or property, and propelled by power other than muscular power. Heavy trucks, truck tractors, trailers, motorcycles, and mopeds are not "motor vehicles" for purposes of the Program.

(e) "Program" means the Hope Scholarship Program under s. 1002.40, F.S.

(2) Contributing to the Program.

(a) Any person, including persons who are not Florida residents, purchasing a motor vehicle from a dealer or registering a motor vehicle purchased from someone other than a dealer on or after October 1, 2018, may designate the lesser of \$105 or the amount of state sales tax due to the Program. An eligible contribution must be accompanied by Hope Scholarship Program – Contribution Election (Form DR-HS1).

(b) Beginning October 1, 2018 dealers, designated agents, and private tag agents are required to provide a purchaser or registrant with the opportunity to make a contribution and with a copy of Form DR-HS1 at the time of purchase or registration of the motor vehicle. Vehicle purchasers and registrants are not required to complete Form DR-HS1, and dealers, designated agents, and private tag agents are not required to retain Form DR-HS1, if the purchaser or registrant chooses not to make a contribution.

(c) Dealers, designated agents, and private tag agents may, but are not required to, separately state a contribution on a sales invoice or other evidence of the motor vehicle sale, purchase, or registration.

(d) A contribution may not be made for any of the following:

1. Any tax other than the state sales tax imposed by s. 212.05, F.S.
2. Any tax due on a warranty or other taxable item sold in conjunction with a motor vehicle.
3. Any tax due on the lease or rental of a motor vehicle.

(3) Reporting contributions.

(a) Dealers, designated agents, and private tag agents who receive contributions must remit those contributions to the applicable organization. Contributions must also be reported to both the organization and the Department using Hope Scholarship Program – Dealer Contribution Collection Report (Form DR-HS2) no later than the date a return filed under s. 212.11, F.S., is due for the period in which the contributions are received. The fastest and easiest way to complete the Hope Scholarship Program – Dealer Contribution Collection Report is online at [www.floridarevenue.com/taxes/sfo](http://www.floridarevenue.com/taxes/sfo). Dealers, designated agents, and private tag agents may also report by using a paper report made available on the Department’s website.

(b) Any dealer, designated agent, or private tag agent required to file Form DR-HS2 who fails to do so may be subject to penalty as prescribed by s. 1002.40(13)(g), F.S. A dealer, designated agent, or private tag agent may also be subject to penalty if it is later discovered that contributions were received but not reported, even if such contributions were paid over to an organization.

(c) Dealers, designated agents, and private tag agents who receive contributions must separately report them on their sales and use tax returns beginning October 1, 2018. The total amount of sales tax that would otherwise be due must be included in the amount of tax reported on the tax return. Contributions must be reported both in total deductions claimed and separately on the appropriate line of the return. Contributions may not be netted against the tax otherwise due on the return.

(4) Reporting of contributions by eligible nonprofit scholarship-funding organizations.

(a) Each organization is required to report to the Department the contributions received during each calendar month using Hope Scholarship Program - Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization (Form DR-HS3). The report is due to the Department on or before the 20th day of the month following the month of collection. If the 20th falls on a Saturday, Sunday, or state or federal holiday, the report must be received on the first business day following the 20th.

(b) The fastest and easiest way to complete the Hope Scholarship Program – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization is online at [www.floridarevenue.com/taxes/sfo](http://www.floridarevenue.com/taxes/sfo). Dealers, designated agents, and private tag agents may also report by using a paper report made available on the Department’s website.

(5) The following forms are hereby incorporated by reference, effective 08/18, for use beginning on or after October 1, 2018. Sales and use tax returns (Form DR-15 and Forms DR-7 and DR-15CON) are to be used for sales tax reporting periods beginning on or after October 1, 2018. These forms are available on the Department’s website at [www.floridarevenue.com/forms](http://www.floridarevenue.com/forms) under the sales and use tax section.

<u>Form Number</u>	<u>Title</u>	<u>Effective Date</u>
<u>(a) DR-HS1</u>	<u>Hope Scholarship Program – Contribution Election</u>	<u>08/18</u>
<u>(b) DR-HS2</u>	<u>Hope Scholarship Program – Dealer Contribution Collection Report</u>	<u>08/18</u>
<u>(c) DR-HS3</u>	<u>Hope Scholarship Program - Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization</u>	<u>08/18</u>
<u>(d) DR-7</u>	<u>Consolidated Sales and Use Tax Return</u>	<u>08/18</u>
<u>(e) DR-15CON</u>	<u>Consolidated Summary Sales and Use Tax Return</u>	<u>08/18</u>
<u>(f) DR-7N</u>	<u>Instructions for Consolidated Sales and Use Tax Return</u>	<u>08/18</u>
<u>(g) DR-15</u>	<u>Sales and Use Tax Return</u>	<u>08/18</u>
<u>(h) DR-15N</u>	<u>Instructions for DR-15 Sales and Use Tax Return</u>	<u>08/18</u>
<u>(i) DR-95B</u>	<u>Schedule of Tax Credits Claimed on Repossessed Tangible Personal Property</u>	<u>08/18</u>

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A  
LATER TIME AND DATE IS SPECIFIED IN THE RULE.



# Hope Scholarship Program Contribution Election

The Hope Scholarship Program (Program) provides a public-school student who was subjected to an incident of violence or bullying at school the opportunity to apply for a scholarship to attend an eligible private school rather than remain in an unsafe school environment.

Beginning on or after October 1, 2018, when you purchase or register a motor vehicle qualifying for the Program in Florida, you may designate \$105 per vehicle to an eligible nonprofit scholarship-funding organization participating in the Program. If the state sales tax due is less than \$105, you may designate the amount of state sales tax due. Your motor vehicle dealer, county tax collector, or private tag agent will remit your contribution to the organization and remit the remaining state sales tax and surtax to the Florida Department of Revenue.

**To make your contribution to the Program, complete the following. Sign and date.**

Eligible Nonprofit Scholarship-Funding Organization: <b>Step Up for Students, Inc.</b>		Contribution Amount (Lesser of \$105, or state sales tax due):	
Vehicle Owner's Name:			
Mailing Address:			
City:	State:	ZIP:	
Vehicle Co-Owner's Name:			
Mailing Address:			
City:	State:	ZIP:	
Vehicle Year:	Vehicle Manufacturer:	Vehicle Identification Number:	
Signature of Owner:			Date:
Signature of Co-Owner*:			Date:

\*For vehicles owned by more than one person, the signature of the owner and the co-owner is required.

For use by motor vehicle dealer, county tax collector, or private tag agency.



Beginning on or after October 1, 2018, motor vehicle dealers, private tag agencies, and county tax collectors receiving contributions under the Hope Scholarship Program must report contributions received to each eligible nonprofit scholarship-funding organization participating in the Hope Scholarship Program (organization) and to the Florida Department of Revenue (Department).

**Due Dates:**

Reports by **motor vehicle dealers and private tag agencies** are due on the 1st day of the month following the sales and use tax reporting period and are late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, the report will be timely if received on the first business day following the 20th.



Reports by **county tax collectors** are due at the same time sales and use tax reports and payments are due to the Department, as prescribed in section 219.07, Florida Statutes.

**Mail Copy A, the organization report to:**

Step Up For Students, Inc.  
P O Box 54429  
Jacksonville, FL 32245-4367

**Mail Copy B of the report to:**

Florida Department of Revenue  
Revenue Accounting  
P O Box 6609  
Tallahassee, FL 32314-6609

**Keep Copy C for your records.**



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## Instructions

### Contribution Report

Beginning on or after October 1, 2018, each eligible nonprofit scholarship-funding organization participating in the Hope Scholarship Program is required to report to the Florida Department of Revenue the contributions received under the Program during each reporting period. The report is due to the Department on or before the 20th day of the month following the month of collection. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, the report must be received on the first business day following the 20th.

### Electronically Filing Your Report

The easiest way for an organization to submit reports to the Department is electronically using secure file transfer protocol (SFTP). The Department will assist you in establishing a user account (user name and password) to transfer reports to the Department's SFTP server:

**Host: DORXFER.STATE.FL. US Port: 22**

**Protocol: SFTP – SSH File Transfer Protocol**

To establish a user account, provide an email to [RevenueAccounting@floridarevenue.com](mailto:RevenueAccounting@floridarevenue.com) containing the following:

- Request to establish SFTP server account with the Department for purposes of the Hope Scholarship Program;
- Name of your eligible nonprofit scholarship-funding organization; and
- Contact person's name, phone number, and email address.

The Department will provide you a user name and password, a folder where your files will be uploaded or retrieved, and instructions for naming your reports.

For technical assistance with the SFTP server, email [OpconAdmins@floridarevenue.com](mailto:OpconAdmins@floridarevenue.com).

### Mailing Your Report

If you are unable to file your report electronically, mail your report to:

Florida Department of Revenue  
Revenue Accounting  
PO Box 6609  
Tallahassee, FL 32314-6609

### Contact Information

For additional information regarding the Hope Scholarship Program, contact Revenue Accounting by:

Phone: 850-617-8586

Fax: 850-410-2526

Email: [RevenueAccounting@floridarevenue.com](mailto:RevenueAccounting@floridarevenue.com)