

FLORIDA DEPARTMENT OF REVENUE

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IN RE: PUBLIC MEETING ON
CHAPTER 2018-6, LAWS OF
FLORIDA, HOPE SCHOLARSHIP
PROGRAM

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FACILITATOR:	CHELSEA EAGLE
GENERAL COUNSEL:	MARK HAMILTON
DATE:	MAY 8, 2018
TIME:	COMMENCED AT: 9:00 A.M. CONCLUDED AT: 9:15 A.M.
LOCATION:	BUILDING 1, ROOM 1820 CAPITAL CIRCLE OFFICE COMPLEX 2450 SHUMARD OAK BLVD TALLAHASSEE, FLORIDA
REPORTED BY:	NANCY S. METZKE, RPR, FPR COURT REPORTER

C & N REPORTERS
POST OFFICE BOX 3093
TALLAHASSEE, FLORIDA 32315-3093
(850) 697-8314 / FAX (850) 697-8715
nancy@metzke.com
candnreporters.com

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SPEAKERS:

Ann Francis

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P R O C E E D I N G S

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3 MR. HAMILTON: Good morning. We're going to
4 get started.

5 My name is Mark Hamilton. I'm General Counsel
6 for the Florida Department of Revenue.

7 MS. EAGLE: Good morning. My name is Chelsea
8 Eagle. I'm the Department's Chief Performance
9 Officer. I will be the facilitator for today's
10 meeting.

11 My role as facilitator is to preside in a
12 neutral fashion. Today is May 8th, 2018. And this
13 is a public meeting scheduled under Subsection 1 of
14 Section 120.525, Florida Statute.

15 This is not a rulemaking workshop as this
16 program is not yet the subject of Agency
17 rulemaking. Formal rulemaking will take place
18 later this year.

19 The Department is holding this meeting to
20 allow interested parties to present comments on the
21 implementation of the Florida Sales Tax Scholarship
22 Program for the Department to consider when
23 drafting emergency rules. The Department does not
24 normally schedule meetings when drafting emergency
25 rules; however, the Department determined that this

1 program warranted an opportunity for the public to
2 present relevant comments.

3 We have placed copies of the agenda and
4 applicable statutory language on the table outside.

5 All visitors need to wear a public meeting
6 badge while in the building. Please return it to
7 the front table when the meeting is finished.

8 If there is an emergency evacuation, we will
9 walk together to the evacuation zone for your
10 safety. Please mute or turn off any cell phone
11 ringers or other noisemaking devices.

12 We will take comments on each agenda item for
13 anyone present. For anyone present, please step up
14 to the podium when you want to speak on an agenda
15 item. Please tell us your name and whom you
16 represent.

17 We ask that you provide only comments that are
18 directly relevant to the program being considered
19 today. Please hold any general comments until
20 after we have discussed the agenda items.

21 Our first agenda item is an overview of the
22 Florida Sales Tax Credit Scholarship Program as
23 found in Section 212.099 Florida Statutes, which is
24 created in Chapter 2018-006 Laws of Florida.

25 Please note that when explaining this program, I

1 will use general language to give an outline of the
2 credit process. Some of the terms or processes may
3 be more detailed than this overview indicates.

4 The Florida Sales Tax Credit Scholarship
5 Program generally allows a tenant to apply to the
6 Department for an allocation of tax credit to be
7 taken against the state sales tax that would
8 ordinarily apply to the rental fee paid to the
9 landlord. The Department can approve up to
10 \$57.5 million in these credits for the state fiscal
11 year 2018/2019.

12 Once approved a tenant will pay some or all of
13 the allocated amount to an eligible nonprofit
14 scholarship funding organization, commonly referred
15 to as an SFO. This payment must be made in the
16 same state fiscal year as the year in which the
17 application was approved.

18 The SFO will provide the tenant with a
19 certificate of contribution showing the amount of
20 the contribution, which can be used to document the
21 credit against sales tax due on their lease. The
22 SFO must file a monthly report with the Department
23 that details the contributions received during the
24 preceding calendar month along with identifying
25 information for each contribution.

1 The tenant will provide their landlord with a
2 copy of the approval letter from the Department and
3 a copy of the certificate of contribution from the
4 SFO. The landlord will report the credit amount
5 taken by the tenant on their sales tax return filed
6 with the Department.

7 In the event a tenant decides that they will
8 not use all of the allocation they receive from the
9 Department, they can request that the Department
10 rescind any allocation for which a payment has not
11 already been made to the SFO. The rescinded amount
12 will then be made available so that others can
13 apply for an allocation of some or all of that
14 amount. Unused credits can be carried forward by
15 tenants for up to 10 years.

16 That is the basic overview of the program as
17 provided in statute.

18 Our second agenda item is to accept public
19 comments. The Department will not be responding to
20 questions but welcomes all comments at this time.
21 When you come forward to give comments, please
22 begin by stating your name and whom you represent.

23 MR. HAMILTON: If anyone wants to start, come
24 on up.

25 MS. FRANCIS: Hi. Good morning. I'm Ann

1 Francis, and I'm with Step Up for Students.

2 First of all, I really want to say thank you
3 to the Department for this opportunity to provide
4 some comments. As an administrator of the Tax
5 Credit Program, our organization really seeks to be
6 a good partner with the DOR and make sure that the
7 administration of the Florida Sales Tax Credit
8 Program, as a new program, is done in an effective
9 and efficient manner to the best of my ability. So
10 thank you.

11 As far as the reporting process that the
12 statute outlines and the requirements for the SFOs
13 to report contributions to the DOR, we are
14 interested in any opportunity where those reports
15 can be automated and perhaps done in a way where we
16 can upload maybe an Excel spreadsheet or something
17 that can upload all of the information in an
18 aggregated manner altogether at once on a monthly
19 basis as required.

20 In addition to that, I would like -- we would
21 like some clarification with the language that
22 refers to the reporting. We assume that the
23 language -- the language references that the form
24 include the amount of contributions received during
25 that reporting period and the Federal Employment

1 Identification Number of each dealer associated
2 with the contribution. It's our assumption that in
3 this language "the dealer" refers to the landlord,
4 but we would love clarification that that is
5 accurate.

6 We would also request guidance on how to
7 report contributions should an instance occur where
8 the dealer or landlord does not actually have a
9 Federal Employment Identification Number. So if
10 that instance occurs, knowing that it's required on
11 the DOR application when the tenant reserves the
12 credit and it's also required on the Certificate of
13 Contribution and this report. We'd love some
14 guidance on if there is no FEIN available how to
15 treat that.

16 And that's it for us. Thank you, again.

17 MS. EAGLE: Thank you.

18 Additional comments?

19 (NO RESPONSE).

20 MR. HAMILTON: No additional comments from
21 anyone?

22 (NO RESPONSE).

23 MS. EAGLE: Okay. On behalf of the
24 Department, I want to thank everyone for
25 participating and sharing comments with us. Your

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participation is very helpful during this process
and this concludes the meeting.

(WHEREUPON, THE MEETING WAS ADJOURNED) .

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CERTIFICATE

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STATE OF FLORIDA)
COUNTY OF LEON)

I, NANCY S. METZKE, RPR, FPR, certify that I was authorized to and did stenographically report the foregoing proceedings and that the transcript is a true and complete record of my stenographic notes.

DATED this 29TH day of May, 2018.



NANCY S. METZKE, RPR, FPR
Court Reporter

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