



June 4, 2018

Mark Hamilton
General Counsel
Florida Department of Revenue
P. O. Box 6668
Tallahassee, FL 32314-6668

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DEPARTMENT OF REVENUE
OFFICE OF GENERAL COUNSEL

Dear Mr. Hamilton,

On behalf of AAA Scholarship Foundation, Inc., I wanted to thank you and the Department of Revenue for taking the time to hold the meeting on May 8, 2018 relating to the Florida Sales Tax Credit Scholarship and requesting comments and suggestions on the recent changes to the law.

While I was not able to attend in person, our consultant, Melanie Bostick with Liberty Partners of Tallahassee, LLC was in attendance and provided a summary on the meeting. As a follow-up to the meeting, we would like to provide our comments to you in this letter.

As one of only two approved scholarship funding organizations in the state of Florida permitted to administer the program, we respectfully request to be considered a stakeholder during this rulemaking process. We would like to participate in all meetings and discussions being held around this program and any changes to the rules being made or created.

Finally, we would like to ask a few questions regarding how the Department of Revenue plans to implement the program under the new laws. Please let us know if you can provide us the answer to these questions or if you would like our input on how these items could be handled. Our questions are as follows:

- 1) May a business apply for the credit starting on July 2, 2018 even though it may not reduce its payment to a dealer before October 1, 2018?
- 2) May a business apply for a credit and remit its contribution just once during the state fiscal year but take the appropriate pro-ration of the earned credit monthly? For example, if Business A is approved for a credit of \$9,000 on October 2, 2018 and remits that entire amount to an SFO that same day, can it then take \$1,000 of that earned credit during each of the next nine months? Or, does it have to apply for and remit \$1,000 each month?

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- 3) Will the Department track the credit taken vs. credit approved? If so, whom will it notify if the credit taken is greater than the amount approved so that the error may be corrected timely?
- 4) Must a contribution be made by a business no later than the end of the state fiscal year (June 30th) in order for the credit to be earned during that state fiscal year?
- 5) Will a business need to complete a Department application in order to carry forward earned but unused credits into each successive state fiscal year?

We appreciate your consideration and would like to again thank the Department for providing the opportunity to participate in this process, so that our organization may continue to help Florida's families.

Should have any questions, please feel free to contact me at kim@aaascholarships.org or via phone at (888)707-2465 or you may contact Melanie Bostick with Liberty Partners by email at Melanie@libertypartnersfl.com or via phone at (850) 841-1726.

Yours truly,



Kimberly Dyson, CPA
President and CEO

cc: Melanie Bostick, Liberty Partners of Tallahassee
Jennifer Green, Liberty Partners of Tallahassee