Section I
Notice of Development of Proposed Rules and Negotiated Rulemaking

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:
12-26.008 Public Use Forms

PURPOSE AND EFFECT: Section 12, Ch. 2023-17, L.O.F., created paragraph 212.08(7)(v), F.S., providing up to a $5,000 refund for sales tax paid on building materials used to construct an affordable housing unit subject to an agreement with the Florida Housing Finance Corporation as provided in Chapter 420, F.S. The purpose of this rulemaking is to incorporate, by reference, new Form DR-26AH, Application for Refund of Sales and Use Tax on Building Materials Used in Construction of Eligible Residential Units for Affordable Housing, and revisions to Form DR-26S, Application for Refund-Sales and Use Tax, and to Form DR-26SN, Instructions-Application for Refund Sales and Use Tax, to incorporate provisions for this new refund.

The purpose of the amendments to Form DR-26RP, Application for Refund of Sales and Use Tax on Building Materials Used in Florida Neighborhood Revitalization Projects, is to clarify the requirements to obtain a refund of sales and use tax previously paid on building materials used in Florida Neighborhood Revitalization projects as provided in sections 212.08(5)(n) and (o), F.S. The incorporation by reference of this refund application is being moved from Rule 12A-1.097, F.A.C., to this rule.

SUBJECT AREA TO BE ADDRESSED: The refund of sales tax paid on building materials

• used in construction of affordable housing units subject to an agreement with the Florida Housing Finance Corporation as provided in Section 12, Ch. 2023-17, L.O.F., or

• used in construction of certain housing projects, mixed-use projects, or qualified homes or redevelopment projects as provided in section 212.08(5)(n) and (o), F.S.

RULEMAKING AUTHORITY: 212.08(5)(n)4., 212.08(5)(o)4., 213.06(1) FS., s. 12, ch. 2023-17, LOF F.

LAW IMPLEMENTED: 72.011, 199.218, 201.11, 202.23, 206.41, 206.64, 206.8745, 206.9875, 206.9942, 212.08(2)(j), (5), (7), 212.12(6)(a), (c), 212.13(1), (2), 212.17(1), (2), (3), 213.255(2), (3), (4), (12), 213.34, 215.26, 220.725, 220.727, 624.5092, 681.104 FS., s. 12, ch. 2023-17, LOF F.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: July 18, 2023, 2:00 p.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: https://attendee.gotowebinar.com/register/8023483126142956121.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice). If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's website at floridarevenue.com/rules.

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