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DEPARTMENT OF REVENUE

RULE NO.: 12-29.006
RULE TITLE: Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 49 No. 182, September 19, 2023 issue of the Florida Administrative Register.

As a result of comments received from staff of the Joint Administrative Procedures Committee on September 29, 2023.

12-29.006 Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment.

- (1) through (3) No change.
- (4) Notification.
- (a) through (b) No change.

(c) When approved, the Department’s approval letter will specify the period in which the contribution to the corporation must be made. Contributions must be made during the period specified in the approval letter. The corporation will issue the taxpayer a certificate of contribution signed by an authorized representative of the corporation containing:

- 1. Contributor’s name;
- 2. Contributor’s federal identification number, if available;
- 3. Amount of contribution; and
- 4. Date of contribution.
- (d) through (e) No change.
- (5) through (8) No change.