

[REDACTED]

Children and Families and the New Worlds Reading Initiative, which provides that a taxpayer may receive a credit against certain taxes for making an eligible contribution to the administrator of the initiative designated by the Department of Education.

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized the promulgation of emergency rules to administer the provisions related to the Strong Families Tax Credit created by Chapter 2021-31, and the New Worlds Reading Initiative created by Chapter 2021-193, Laws of Florida. Additionally, emergency rules are the most expedient and appropriate means of notifying taxpayers of the provisions of Sections 211.052 and 211.0253, F.S.

SUMMARY: Emergency Rule 12BER21-24 amends Rule 12B-7.008 to incorporate revisions to four forms: Form DR-144, Gas and Sulfur Production Quarterly Tax Return; Form DR-144ES, Declaration of Estimated Gas and Sulfur Production Tax; Form DR-145, Oil Production Monthly Tax Return; Form DR-145X, Oil Production Monthly Amended Tax Return. These forms have been amended to include lines for taxpayers to take credits under the Strong Families Tax Credit program and the New Worlds Reading Initiative tax credit against tax due.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, telephone: (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE EMERGENCY RULE IS:

12BER21-24 ~~12B-7.008~~ Public Use Forms.

(1)(a) No change

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's website at www.floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center;~~ or 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:

12BER21-24 Public Use Forms.

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Section 51 of Chapter 2021-31 and Section 12 of Chapter 2021-193, Laws of Florida, authorize the Department of Revenue to promulgate emergency rules to implement the provisions of the Strong Families Tax Credit program, which provides that a taxpayer may receive a credit against certain taxes for making an eligible contribution to an eligible charitable organization designated by the Department of

Form Number	Title	Effective Date
(2) DR-144	Gas and Sulfur Production Quarterly Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-10178)	01/22 01/19

