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DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: 12B-7.008
RULE TITLE: Public Use Forms

PURPOSE AND EFFECT: The purpose of this rulemaking is to update the Department's rules to address 2021 legislative changes contained in Chapters 2021-31 and 2021-193, Laws of Florida. Section 38 of Chapter 2021-31, L.O.F., created s. 402.62, F.S., 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 Children and Families. Section 16 of Chapter 2021-31, L.O.F., created s. 211.0253, F.S., which establish the amount of tax credits allowed for contributions to eligible charitable organizations. Section 10 of Chapter 2021-193, L.O.F., created s. 1003.485, F.S., 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. Section 2 of Chapter 2021-193, L.O.F., created s. 211.0252, F.S., which establish the amount of tax credits allowed for contributions to the administrator of the initiative. The proposed amendments to four forms, incorporated by reference in Rule 12B-7.008, reflect these provisions.

SUMMARY: Rule 12B-7.008 has been amended 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.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 211.075(2), (3), 213.06(1), 402.62(7)(b), 1002.395(12)(b), 1003.485(5)(b) FS.

LAW IMPLEMENTED: 211.02, 211.0251, 211.0252, 211.0253, 211.026, 211.06, 211.075, 211.076, 211.125, 213.255, 213.37, 213.755(1), 215.26, 402.62(5), 1002.395(5), 1003.485(3) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: April 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida 32399. 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/1664552174698348304>.

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).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

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).

Form Number	Title	Effective Date
(2) DR-144	Gas and Sulfur Production Quarterly Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____40178)	01/2019
(3) DR-144ES	Declaration of Estimated Gas and Sulfur Production Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____40178)	01/2019
(4) DR-145	Oil Production Monthly Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____40179)	01/2019

(5) DR-145X	Oil Production Monthly Amended Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____40180)	01/2019
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Rulemaking Authority 211.075(2), (3), 213.06(1), ~~402.62(7)(b), 1002.395(12)(b), (13)~~ 1003.485(5)(b) FS. Law Implemented ~~92.525(1)(b), (2), (3), (4), 211.02, 211.0251, 211.0252, 211.0253, 211.026, 211.06, 211.075, 211.076, 211.125, 213.255, 213.37, 213.755(1), 215.26, 402.62(5), 1002.395(5), 1003.485(3)~~ FS. History—New 12-28-78, Formerly 12B-7.08, Amended 12-18-94, 5-4-03, 10-1-03, 11-6-07, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 5-9-13, 1-8-19, ~~XX-XX-XX~~.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Danielle Boudreaux

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 29, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 1, 2021

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