



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**CORD BYRD**  
Secretary of State

January 31, 2025

Janet Young  
Agency Rules Coordinator  
Department of Revenue  
2450 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0400

Dear Janet Young:

Your adoption package for Rule 12B-7.008, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 11:19 a.m. on January 31, 2025. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is February 20, 2025.

Sincerely,

Alexandra Leijon  
Administrative Code and Register Director

AL/wlh

**From:** [Tonya Fulford](#)  
**To:** [RuleAdoptions](#)  
**Cc:** [Martha Gregory](#); [Tammy Miller](#); [Brinton Hevey](#); [Janet Young](#); [Tonya Fulford](#)  
**Subject:** Department of Revenue Rule Certifications -12-6, 12-21, 12-29, 12A-1, 12A-15, 12A-19, 12B-7, 12B-8, 12C-1  
**Date:** Friday, January 31, 2025 11:19:51 AM  
**Attachments:** [image001.png](#)  
[image002.png](#)  
[12-6.pdf](#)  
[12-6 Rule Text.docx](#)  
[12-21.pdf](#)  
[12-21 Rule Text.docx](#)  
[12-29.pdf](#)  
[12-29 Rule Text.docx](#)  
[12A-1.pdf](#)  
[12A-1 Rule Text.docx](#)  
[12A-15.pdf](#)  
[12A-15 Rule Text.docx](#)  
[12A-19.pdf](#)  
[12A-19 Rule Text.docx](#)  
[12B-7.pdf](#)  
[12B-7 Rule Text.docx](#)  
[12B-8.pdf](#)  
[12B-8 Rule Text.docx](#)  
[12C-1.pdf](#)  
[12C-1 Rule Text.docx](#)  
**Importance:** High

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EMAIL RECEIVED FROM EXTERNAL  
SOURCE

The attachments/links in this message have been scanned by Proofpoint.

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Good morning,

Attached are the rule certification packets for the following rules and the final language in word format:

- Rule 12-6.003: Protest of Notices of Proposed Assessment Issued by the Department Which Result from and Audit
- Rule 12-21.205: Departmental Levy on Frozen Assets; Procedures (2024 Legislative Changes)
- Rule 12-29.001 Scope
- Rule 12-29.002 Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.003 Public Use Forms
- Rule 12-29.004 Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.005 The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.006 Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.007 Child Care Tax Credits Program; Participation; Allocation; Carryforward; Transfer; Rescindment

BEN ALBRITTON  
President



Representative Tobin Rogers "Toby" Overdorf, Chair  
Senator Erin Grall, Vice Chair  
Senator Mack Bernard  
Senator Don Gaetz  
Senator Thomas J. "Tom" Leek  
Senator Tina Scott Polsky  
Senator Carlos Guillermo Smith  
Senator Clay Yarborough  
Representative William "Bill" Conerly  
Representative Chad Johnson  
Representative Kim Kendall  
Representative Leonard Spencer  
Representative Debra Tendrich  
Representative Meg Weinberger

DANIEL PEREZ  
Speaker



KENNETH J. PLANTE  
COORDINATOR  
Room 680, Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1400  
Telephone (850) 488-9110  
Fax (850) 922-6934  
www.japc.state.fl.us  
japc@leg.state.fl.us

THE FLORIDA LEGISLATURE  
**JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE**

**CERTIFICATION**

**Department:** Department of Revenue  
**Agency:** Miscellaneous Tax  
**Rule No(s):** 12B-7.008  
**File Control No:** 195354

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies that:

- There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
- The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
- The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 1/31/2025

This certification expires after: 2/7/2025

Certifying Attorney: Jamie Jackson

**NOTE:**

- The above certified rules include materials incorporated by reference.*
- The above certified rules do not include materials incorporated by reference.*



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

January 31, 2025

Alexandra Leijon  
Administrative Code and Register Director  
Florida Department of State  
R.A. Gray Building, Mail Station 22  
500 S. Bronough Street  
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rule

Dear Ms. Leijon:

The following Department of Revenue Rule is presented for certification:

12B-7.008, F.A.C., Public Use Forms

The following persons may be contacted regarding this rule certification:

Martha Gregory	717-6041	martha.gregory@floridarevenue.com
Brinton Hevey	717-7754	brinton.hevey@floridarevenue.com

Florida Department of Revenue  
2450 Shumard Oak Blvd.  
Bldg. One, Room 1-2600  
Tallahassee, Florida 32399-0100

Sincerely,

Janet L. Young  
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE  
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

(1) That all statutory rulemaking requirements of Chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and

(2) That there is no administrative determination under Section 120.56(2), F.S., pending on any rule covered by this certification; and

(3) All rules covered by this certification are filed within the prescribed time limitations of Section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by Section 120.54(3)(a), F.S.; and

(a) Are filed not more than 90 days after the notice; or

(b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or

(c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or

(d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or

(e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or

(f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or

(g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or

(h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or

(i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12B-7.008

Under the provision of Section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date:

\_\_\_\_\_  
(month) (day) (year)

  
\_\_\_\_\_  
Signature, Person Authorized to Certify Rules

General Counsel  
\_\_\_\_\_  
Title

\_\_\_\_\_  
1  
Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE  
DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3., Florida Statutes, I certify as agency head, as defined by Section 20.05(1)(b), Florida Statutes, that:

All rules covered by this certification are not rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.

The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

Rules covered by this certification:

Rule No(s).

12B-7.008



\_\_\_\_\_  
Signature of Agency Head

Executive Director

\_\_\_\_\_  
Title

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-7, FLORIDA ADMINISTRATIVE CODE  
SEVERANCE TAXES, FEES, AND SURCHARGES  
AMENDING RULE 12B-7.008

SUMMARY OF PROPOSED RULE

The proposed amendments to Form DR-144 ( Gas and Sulfur Production Quarterly Tax Return), Form DR-145 (Oil Production Monthly Tax Return), and Form DR-145X ( Oil Production Monthly Amended Tax Return), incorporated by reference in Rule 12B-7.008, F.A.C. (Public Use Forms), provide the ability to claim the child care tax credit when authorized to receive the credit.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-7.008, F.A.C. (Public Use Forms), are necessary to adopt, by reference, changes to three forms to incorporate section 211.0254, F.S., created by section 26, 2024-158, L.O.F., Child care tax credits. This law allows a tax credit against tax due on the production of oil and gas for taxpayers who operate a child care facility or make contributions to child care facilities on behalf of employees.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 15, 2024

A Notice of Rule Development was published in the *Florida Administrative Register* on August 1, 2024 (Vol. 50, No. 150, pp. 2764-2765), to advise the public of the draft changes to Rule 12B-7.008, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 15, 2024. One written request was received, and a workshop was held on August 15, 2024. No comments were received by the Department.



## SUMMARY OF PUBLIC MEETING

DECEMBER 17, 2024

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 17, 2024, and approved the publication of the Notice of Proposed Rule for Rule 12B-7.008, F.A.C., and the filing and certification of the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., in the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on December 11, 2024 (Vol. 50, No. 240, pp. 4645-4646). A second notice of public meeting was published in the *Florida Administrative Register* on December 12, 2024 (Vol. 50, No. 241, p. 4663) to correct the address for the public meeting.

## SUMMARY OF RULE HEARING

JANUARY 14, 2025

A Notice of Proposed Rule was published in the *Florida Administrative Register* on December 19, 2024 (Vol. 50, No. 246, pp. 4791-4792), to advise the public of the proposed changes to Rule 12B-7.008, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on January 14, 2025. No request was received, and no hearing was held. No written comments were received by the Department.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-7, FLORIDA ADMINISTRATIVE CODE  
SEVERANCE TAXES, FEES, AND SURCHARGES  
AMENDING RULE 12B-7.008

**12B-7.008 Public Use Forms.**

(1) No change.

	Form Number	Title	Effective Date
(2)	DR-144	Gas and Sulfur Production Quarterly Tax Return  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-1778144831">http://www.flrules.org/Gateway/reference.asp?No=Ref-1778144831</a> )	<u>02/25</u> <del>01/23</del>
(3) No change.			
(4)	DR-145	Oil Production Monthly Tax Return  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-1778214833">http://www.flrules.org/Gateway/reference.asp?No=Ref-1778214833</a> )	<u>02/25</u> <del>01/23</del>
(5)	DR-145X	Oil Production Monthly Amended Tax Return  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-1778314834">http://www.flrules.org/Gateway/reference.asp?No=Ref-1778314834</a> )	<u>02/25</u> <del>01/23</del>

*Rulemaking Authority 211.075(2), (3), 213.06(1), 402.261(7)(a), 402.62(7)(b), 1002.395(12)(b), 1003.485(5)(b) FS. Law Implemented 211.02, 211.0251, 211.0252, 211.0253, 211.0254, 211.026, 211.06, 211.075, 211.076, 211.125, 213.255, 213.37, 213.755(1), 215.26, 402.261, 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, 5-23-22, 1-1-23, 2-20-25.*

CERTIFICATION OF MATERIALS INCORPORATED  
BY REFERENCE IN RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify pursuant to Rule 1-1.013, Florida Administrative Code, that materials incorporated by reference in Rule 12B-7.008, F.A.C., have been:

(1) Filed through the Department of State's e-rulemaking website at [www.flrules.org](http://www.flrules.org).

(2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials as described in option (1) above, a true and complete copy of the incorporated materials has been provided to the Department of State as outlined in paragraph 1-1.013(5)(c), F.A.C. Copies of the incorporated materials below may be obtained at the agency by [include address(es)/location(s)].

List form number(s) and form title(s), or title of document(s) below:

<u>Form Number</u>	<u>Form Title or Title Name</u>
DR-144	Gas and Sulfur Production Quarterly Tax Return
DR-145	Oil Production Monthly Tax Return
DR-145X	Oil Production Monthly Amended Tax Return

Under the provisions of Section 120.54(3)(e)6., F.S., the attached material(s) take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.



\_\_\_\_\_  
Signature, Person Authorized to Certify Rules

\_\_\_\_\_  
General Counsel

\_\_\_\_\_  
Title

**From:** [FL-Rules@dos.state.fl.us](mailto:FL-Rules@dos.state.fl.us)  
**To:** [Tonya Fulford](#)  
**Cc:** [flrules@dos.state.fl.us](mailto:flrules@dos.state.fl.us)  
**Subject:** 12B-7.008 Reference Material for Rule Adoption Approved  
**Date:** Thursday, January 30, 2025 4:58:59 PM

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Dear fulfordt:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12B-7.008

Reference Number: Ref-17781; Reference Name: DR-144 - Gas and Sulfur Production Quarterly Tax Return

Reference Number: Ref-17782; Reference Name: DR-145 - Oil Production Monthly Tax Return

Reference Number: Ref-17783; Reference Name: DR-145X - Oil Production Monthly Amended Tax Return

Click [here](#) to log in.

Administrative Code and Register Staff  
Florida Department of State