

[REDACTED]

DEPARTMENT OF REVENUE

Miscellaneous Tax

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

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12B-7.008, F.A.C. (Public Use Forms), is to adopt, by reference, changes to three forms to incorporate section 211.0254, F.S., created by section 26, Chapter 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.

SUMMARY: 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., provide the ability to claim the child care tax credit when authorized to receive the credit.

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), 402.261(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.

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: January 14, 2025; 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

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: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-7.008 Public Use Forms.

(1) No change.

	Form Number	Title	Effective Date
(2)	DR-144	Gas and Sulfur Production Quarterly Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14831)	XX/XX 01/23
(3) No change.			
(4)	DR-145	Oil Production Monthly Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX)	XX/XX 01/23

		14833)	
(5)	DR-145X	Oil Production Monthly Amended Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14834)	<u>XX/XX</u> 01/23

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, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: December 17, 2024

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 1, 2024

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