DEPARTMENT OF REVENUE

Miscellaneous Tax

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

PURPOSE AND EFFECT: The purpose of the draft amendments to Rule 12B-7.008, F.A.C. (Public Use Forms), is to adopt, by reference, changes to three forms to address 2024 legislative changes contained in section 26, 2024-158, L.O.F., as amended in s. 211.0254, F.S., to allow for a credit, beginning January 1, 2024, against any tax due on the production of oil, gas, or solid minerals under sections (ss.) 211.02 or 211.025, F.S., for taxpayers who operate a child care facility or make contributions to child care facilities on behalf of employees.

SUBJECT AREA TO BE ADDRESSED: This rulemaking addresses the legislative changes which allow for the child care tax credit by amending the tax returns to be used to claim the credit.

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 IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: August 15, 2024, 2:00 p.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida. (IF NOT REQUESTED, THIS WORKSHOP WILL NOT BE HELD)

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 DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32399-7443,

telephone (850)717-6041, email RuleComments@floridarevenue.com.
THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's website at floridarevenue.com/rules.