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DEPARTMENT OF REVENUE
Miscellaneous Tax

RULE NO.: RULE TITLE:

12B-7.008 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-7.0087, reflect these provisions.

SUBJECT AREA TO BE ADDRESSED: This rulemaking addresses legislative changes which created the Strong Families Tax Credit program and The New Worlds Reading Initiative Tax Credit program.

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: November 16, 2021; 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, 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://attendeegotowebinar.com/register/6880924505219916556>.

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: 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 PRELIMINARY TEXT OF THE PROPOSED RULE
DEVELOPMENT IS: Published on the Department's website
at floridarevenue.com/rules.

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