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DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:

12BER24-15 Public Use Forms

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Section 61, Chapter 2024-158, L.O.F., authorizes the Department of Revenue to promulgate emergency rules to implement sections 211.0254 and 402.261, F.S., Child care tax credits, created by sections 26 and 44, Chapter 2024-158, L.O.F. The promulgation of this emergency rule ensures that the public is notified in the most expedient and appropriate manner regarding the child care tax credits available against the taxes due on the production of oil and gas.

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized the promulgation of emergency rules to implement the provisions of sections 211.0254 and 402.261, F.S., created by sections 26 and 44, Chapter 2024-158, L.O.F., which creates the child care tax credits available against the taxes due on the production of oil and gas. Additionally, this emergency rule is the most expedient and appropriate means of notifying taxpayers of how to take these tax credits on a tax return.

SUMMARY: Emergency Rule 12BER24-15, Public Use Forms, incorporates, by reference, amendments to three forms to allow for the child care tax credits, not exceeding 50% of the taxes due on the production of oil and gas less the specified tax credits, to be taken within the following returns: 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.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Martha Gregory, Office of Technical

Assistance, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE EMERGENCY RULE IS:

12BER24-15 12B-7.008 Public Use Forms.

(1)(a) through (b) No change.

Table with 3 columns: Form Number, Title, Effective Date. Rows include Gas and Sulfur Production Quarterly Tax Return (144) and Oil Production Monthly Tax Return (145).

PROPOSED EFFECTIVE DATE: October 1, 2024
Rulemaking Authority 211.075(2), (3), 213.06(1), 402.62(7)(b), 1002.395(12)(b), 1003.485(5)(b) FS., s. 61, Ch. 2024-158 LOF. 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, 10-1-24.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.
EFFECTIVE DATE: 10/01/2024

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