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DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NOS.:RULE TITLES:

12C-1.0198 Internship Tax Credit Program

12C-1.051 Forms

The Department of Revenue announces a workshop to which all persons are invited.

DATE AND TIME: April 27, 2022, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida. Members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: <https://attendee.gotowebinar.com/register/3852445074222014735>.

GENERAL SUBJECT MATTER TO BE CONSIDERED: The purpose of this rulemaking is to implement the Florida Internship Tax Credit Program pursuant to Section 220.198, F.S., as created by Section 34 of Chapter 2021-31, L.O.F., during the 2021 legislative session. Under Section 220.198, F.S., a business is eligible for a credit against the tax imposed by Ch. 220, F.S., equal to \$2,000 per student intern, but may

not claim more than \$10,000 in any one taxable year. To claim a tax credit, businesses must meet the criteria specified in subsections 220.198(3) and (4), F.S.

A copy of the agenda may be obtained by contacting: Danielle Boudreaux, Technical Assistance and Dispute Resolution, telephone: (850)717-7082, email RuleComments@floridarevenue.com.

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).

For more information, you may contact: Danielle Boudreaux, Technical Assistance and Dispute Resolution, telephone: (850)717-7082, email RuleComments@floridarevenue.com.

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