



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

November 1, 2023

Janet Young
Agency Rules Coordinator
Florida Department of Revenue
2450 Shumard Oaks Blvd
Tallahassee, FL 32399

Dear Janet Young:

Your adoption package for Rule 12C-1.051, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 4:09 p.m. on November 1, 2023. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is November 21, 2023.

Sincerely,

Anya C. Owens
Administrative Code and Register Director

ACO/al

Leijon, Alexandra

From: Tonya Fulford <Tonya.Fulford@floridarevenue.com>
Sent: Wednesday, November 1, 2023 4:09 PM
To: RuleAdoptions
Cc: Martha Gregory; Tammy Miller; Janet Young; Brinton Hevey
Subject: Department of Revenue Rule Certification - 12C-1.051 - Final
Attachments: 12C-1.051_Certification_Packet_11.01.23.pdf; 12C-1.051_Final Rule Language_11.01.23.docx
Importance: High

EMAIL RECEIVED FROM EXTERNAL SOURCE

The attachments/links in this message have been scanned by Proofpoint.

Final.



Tonya L. Fulford
Operations Review Specialist
Technical Assistance
Florida Department of Revenue
(850) 717-6799
tonya.fulford@floridarevenue.com

From: RuleAdoptions <RuleAdoptions@Dos.myflorida.com>
Sent: Wednesday, November 1, 2023 3:42 PM
To: Tonya Fulford <Tonya.Fulford@floridarevenue.com>
Cc: Martha Gregory <Martha.Gregory@floridarevenue.com>; Tammy Miller <Tammy.Miller@floridarevenue.com>; Janet Young <Janet.Young@floridarevenue.com>; Brinton Hevey <Brinton.Hevey@floridarevenue.com>
Subject: RE: Department of Revenue Rule Certification - 12C-1.051

Good afternoon,

The adoption packet is missing the Certification of Materials Incorporated by Reference (found in paragraph 1-1.013(5)(d), F.A.C.). Please add that and send a new filing email. Thank you.

Alexandra Leijon
Rules Coordinator
Department of State
Office of the Secretary
Room 701I The Capitol | Tallahassee, FL
Alexandra.Leijon@DOS.MyFlorida.com

From: Tonya Fulford <Tonya.Fulford@floridarevenue.com>
Sent: Wednesday, November 1, 2023 3:10 PM
To: RuleAdoptions <RuleAdoptions@Dos.myflorida.com>
Cc: Martha Gregory <Martha.Gregory@floridarevenue.com>; Tammy Miller <Tammy.Miller@floridarevenue.com>; Janet Young <Janet.Young@floridarevenue.com>; Brinton Hevey <Brinton.Hevey@floridarevenue.com>

Subject: Department of Revenue Rule Certification - 12C-1.051

Importance: High

EMAIL RECEIVED FROM EXTERNAL SOURCE

The attachments/links in this message have been scanned by Proofpoint.

Good afternoon,

Attached are the rule certification packet for Rule 12C-1.051 and the final language in word format.

Please let me know if you have any questions.

Thank you,



Tonya L. Fulford
Operations Review Specialist
Technical Assistance
Florida Department of Revenue
(850) 717-6799
tonya.fulford@floridarevenue.com
[unsecure]

NOTIFICATION TO RECIPIENTS: The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent

unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

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Senator Blaise Ingoglia, Chair
Representative Tobin Rogers "Toby" Overdorf, Vice Chair
Senator Colleen Burton
Senator Erin Grall
Senator Rosalind Osgood
Senator Darryl Ervin Rouson
Representative Shane G. Abbott
Representative Jervonte "Tae" Edmonds
Representative Alina Garcia
Representative Yvonne Hayes Hinson
Representative Joel Rudman, M.D.



KENNETH J. PLANTE
COORDINATOR
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111 West Madison Street
Tallahassee, Florida 32399-1400
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japc@leg.state.fl.us

THE FLORIDA LEGISLATURE
JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE

CERTIFICATION

Department: Department of Revenue
Agency: Corporate, Estate and Intangible Tax
Rule No(s): 12C-1.051
File Control No: 190208

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies that:

- There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 11/1/2023

This certification expires after: 11/2/2023

Certifying Attorney: Jamie Jackson

NOTE:

- The above certified rules include materials incorporated by reference.
The above certified rules do not include materials incorporated by reference.



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

November 1, 2023

Ms. Anya Owens, Chief
Florida Department of State
R.A. Gray Building, Mail Station 22
500 S. Bronough Street
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rules

Dear Ms. Grosenbaugh:

The following Department of Revenue Rules are presented for certification:

12C-1.051

The following persons may be contacted regarding these rule certifications:

Brinton Hevey	717-7754	brinton.hevey@floridarevenue.com
Martha Gregory	717-6041	martha.gregory@floridarevenue.com

Florida Department of Revenue
Building One, Room 2600
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0100

Sincerely,

Janet Young
Agency Rules Coordinator

Attachments:

Joint Administrative Procedures Committee Certification
Certification Of Department of Revenue Administrative Rules Filed with The Department of State
Certification Of Department of State Designation of Rule the Violation of Which Is a Minor Violation
Rule Summary
Final Rule Language
Certification Of Materials Incorporated by Reference in Rules Filed with The Department of State
Email For Approved Reference Material for Rule Adoption

CERTIFICATION OF DEPARTMENT OF REVENUE
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

(1) That all statutory rulemaking requirements of chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and

(2) That there is no administrative determination under section 120.56(2), F.S., pending on any rule covered by this certification; and

(3) All rules covered by this certification are filed within the prescribed time limitations of section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by section 120.54(3)(a), F.S.; and

(a) Are filed not more than 90 days after the notice; or

(b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or

(c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or

(d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or

(e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or

(f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or

(g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or

(h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or

(i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12C-1.051

Under the provision of section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date:

(month) (day) (year)



Signature, Person Authorized to Certify Rules

General Counsel
Title

2
Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE
DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3, Florida Statutes, I certify as agency head, as defined by section 20.05(1)(b), Florida Statutes, that:

All rules covered by this certification are not rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.


The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

Rules covered by this certification:

Rule No(s).

12C-1.051



Signature of Agency Head

Executive Director

Title

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE
CORPORATE INCOME TAX
AMENDING RULE 12C-1.051

SUMMARY OF PROPOSED RULES

Revisions to Rule 12C-1.051, F.A.C., incorporate new Form F-11915, Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Credit and new Form F-11915T, Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Notice of Intent to Transfer a Credit.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The creation of Form F-11915 and Form F-11915T (incorporated in Rule 12C-1.051, F.A.C.), is necessary to implement the Railroad Reconstruction or Replacement Expenditures Credit Program pursuant to s. 220.1915, F.S., created by s. 32, Ch. 2022-97, L.O.F.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

April 13, 2023

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on March 30, 2023 (Vol. 49, No. 62, p. 1169), to advise the public of the amendments to Rule 12C-1.051, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on April 13, 2023. No request was received, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

May 23, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on May 23, 2023, and approved the publication of the Notice of Proposed Rule for Rule 12C-1.051, F.A.C., as well as approval to file and certify the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on May 12, 2023 (Vol. 49, No. 93).

SUMMARY OF RULE HEARING

June 20, 2023

A Notice of Proposed Rule was published in the *Florida Administrative Register* on May 30, 2023 (Vol. 49, No. 104, pp. 2025-2029), to advise the public of the proposed changes to Rule 12C-1.051, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on June 20, 2023. One or more requests were received, and a hearing was held on June 20, 2023. Written comments were received prior to the rule hearing and reiterated during the hearing.

The Department considered the comments received and, as a result, changes were made in a Notice of Change published in the *Florida Administrative Register* on August 4, 2023 (Vol. 49, No. 151, p. 2876), to Form F-11915T.

SUMMARY OF PUBLIC MEETING

September 18, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 18, 2023, adopted the proposed changes to Rule 12C-1.051, F.A.C., and approved the filing and certification of the changes with the Department of State. A notice for the public meeting was published in the *Florida Administrative Register* on September 12, 2023 (Vol. 49, No. 177, p. 3343).

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE
CORPORATE INCOME TAX
AMENDING RULE 12C-1.051

12C-1.051 Forms.

(1)(a) The following forms and instructions are used by the Department in its administration of the corporate income tax and franchise tax. These forms are hereby incorporated by reference in this rule.

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department’s website at ~~www.floridarevenue.com/forms~~; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center~~; or, 4) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date
(2) through (10) No change		
(11)(a) F-11915	Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Credit (N. 11/23) http://www.flrules.org/Gateway/reference.asp?No=Ref-16044	<u>11/23</u>
(b) F-11915T	Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Notice of Intent to Transfer a Credit (N. 11/23) http://www.flrules.org/Gateway/reference.asp?No=Ref-16045	<u>11/23</u>
(11) through (15) Renumbered (12) through (16) No change.		

Rulemaking Authority 213.06(1), 220.1915(7), 220.192(7), 220.193(4), 220.196(4), 220.198(6), 220.51, 1002.395(13) FS. Law Implemented 119.071(5), 212.08(5)(p), 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.191, 220.1915, 220.193, 220.194, 220.195, 220.196, 220.198, 220.21, 220.211, 220.22, 220.221, 220.222,

220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04, 624.5105, 624.51055, 1002.395 FS.

History—New 9-26-77, Amended 12-18-83, Formerly 12C-1.51, Amended 12-21-88, 12-31-89, 1-31-91, 4-8-92, 12-7-92, 1-3-96, 3-18-96, 3-13-00, 6-19-01, 8-1-02, 6-19-03, 3-15-04, 9-24-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 4-26-10(12)(a), (b), 4-26-10(13)(a), (b), 6-28-10, 1-12-11, 6-6-11, 1-25-12, 1-17-13, 3-12-14, 1-19-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 12-12-19, 5-23-22, 1-1-2, 11-21-2023.

CERTIFICATION OF MATERIALS INCORPORATED
BY REFERENCE IN RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify pursuant to Rule 1-1.013, Florida Administrative Code, that materials incorporated by reference in Rule 12C-1.051 have been:

(1) Filed through the Department of State's e-rulemaking website at www.flrules.org.

(2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials as described in option (1) above, a true and complete copy of the incorporated materials has been provided to the Department of State as outlined in paragraph 1-1.013(5)(c), F.A.C. Copies of the incorporated materials below may be obtained at the agency by [include address(es)/location(s)].

List form number(s) and form title(s), or title of document(s) below:

<u>Form Number</u>	<u>Form Title</u>
F-11915	Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Credit
F-11915T	Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Notice of Intent to Transfer a Credit

Under the provisions of Section 120.54(3)(e)6., F.S., the attached material(s) take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.



Signature, Person Authorized to Certify Rules

General Counsel

Title

From: FL-Rules@dos.state.fl.us
To: [Tonya Fulford](#)
Cc: flrules@dos.state.fl.us
Subject: 12C-1.051 Reference Material for Rule Adoption Approved
Date: Wednesday, November 1, 2023 12:15:40 PM

Dear fulfordt:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12C-1.051

Reference Number: Ref-16044; Reference Name: F-11915 Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Credit

Reference Number: Ref-16045; Reference Name: F-11915T Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Notice of Intent to Transfer a Credit

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State