



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

December 12, 2023

Janet Young
Agency Rules Coordinator
Department of Revenue
2450 Shumard Oak Blvd.
Tallahassee, FL 32399

Dear Janet Young:

Your adoption package for Rules 12C-1.0188, .0198, .01991, and .051, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 9:28 a.m. on December 12, 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 January 1, 2024.

Sincerely,

Anya C. Owens
Administrative Code and Register Director

ACO/al

Leijon, Alexandra

From: Tonya Fulford <Tonya.Fulford@floridarevenue.com>
Sent: Tuesday, December 12, 2023 9:28 AM
To: RuleAdoptions
Cc: Martha Gregory; Tammy Miller; Brinton Hevey; Janet Young; Tonya Fulford
Subject: Department of Revenue Rule Certifications
Attachments: 12-3_CertificationPkt_2023_12-12.pdf; 12-3_Rule_Text_2023_12-12.docx; 12-11_CertificationPkt_2023_12-12.pdf; 12-11_Rule_Text_2023_12-12.docx; 12-22_CertificationPkt_2023_12-12.pdf; 12-22_Rule_Text_2023_12-12.doc; 12-24_CertificationPkt_2023_12-12.pdf; 12-24_Rule_Text_2023.12.12.docx; 12-26_CertificationPkt_2023_12-12.pdf; 12-26_Rule_Text_2023.12.12.doc; 12-28_CertificationPkt_2023_12-12.pdf; 12-28_Rule_Text_2023_12-12.docx; 12-29_CertificationPkt_2023_12-12.pdf; 12-29_Rule_Text_2023.12.12.docx; 12A-1_CertificationPkt_2023_12-12.pdf; 12A-1_Rule_Text_2023.12.12.doc; 12A-16_CertificationPkt_2023_12-12.pdf; 12A-16_Rule_Text_2023.12.12.doc; 12A-19_CertificationPkt_2023_12-12.pdf; 12A-19_Rule_Text_2023_12-12.docx; 12B-5_CertificationPkt_2023_12-12.pdf; 12B-5_Rule_Text_2023.12.12.doc; 12B-8_CertificationPkt_2023_12-12.pdf; 12B-8_Rule_Text_2023.12.12.doc; 12C-1_CertificationPkt_2023_12-12.pdf; 12C-1_Rule_Text_2023.12.12.doc; 12C-3_CertificationPkt_2023_12-12.pdf; 12C-3_Rule_Text_2023.12.12.doc

Importance: High

EMAIL RECEIVED FROM EXTERNAL SOURCE

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

Good morning,

Attached are the rule certification packet for rules listed below and the final language in word format.

12-3.007	<i>Delegation of Authority</i>
12-11.002	<i>Technical Assistance Advisements and Requests for Technical Assistance</i>
12-22.005	<i>Disclosure Procedures</i>
12-24.011	<i>Public Use Forms</i>
12-26.008	<i>Public Use Forms</i>
12-28.008	<i>Due Date; General Provisions</i>
12-29.001	<i>Scope</i>
12-29.002	<i>Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer;</i>
<i>Rescindment</i>	
12-29.003	<i>Public Use Forms [Florida Tax Credit Scholarship Program; Applications]</i>
12-29.005	<i>The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer;</i>
<i>Rescindment</i>	
12-29.006	<i>Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment</i>
12A-1.001	<i>Specific Exemptions</i>
12A-1.0092	<i>Detective, Burglar Protection, and Other Protection Services</i>
12A-1.020	<i>Licensed Practitioners; Drugs, Medical Products and Supplies</i>
12A-1.0371	<i>Sales of Coins, Currency, or Bullion</i>
12A-1.044	<i>Vending Machines</i>
12A-1.047	<i>Florists</i>
12A-1.056	<i>Tax Due at Time of Sale; Tax Returns and Regulations</i>
12A-1.066	<i>Auctioneers, Agents, Brokers and Factors</i>

12A-1.087	<i>Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes</i>
12A-1.097	<i>Public Use Forms</i>
12A-1.107	<i>Community Contribution Tax Credit</i>
12A-16.008	<i>Public Use Forms</i>
12A-19.050	<i>Notification of Local Communications Services Tax Rate Changes</i>
12B-5.020	<i>Definitions; Specific Exemptions</i>
12B-5.150	<i>Public Use Forms</i>
12B-8.001	<i>Premium Tax, Rate and Computation</i>
12B-8.003	<i>Public Use Forms</i>
12B-8.015	<i>Payment by Electronic Funds Transfer</i>
12C-1.0188	<i>Community Contribution Tax Credit</i>
12C-1.0198	<i>Experiential Learning Internship Tax Credit Program</i>
12C-1.01991	<i>Credit for Manufacturing of Human Breast Milk Derived from Human Milk Fortifiers</i>
12C-1.051	<i>Forms</i>
12C-3.0015	<i>Affidavit – No Florida Estate Tax Due</i>
12C-3.008	<i>Public Use Forms</i>

Please let me know if you have any questions.



Tonya L. Fulford
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 [unsecure]

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



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THE FLORIDA LEGISLATURE
JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE

CERTIFICATION

Department: Department of Revenue
Agency: Corporate, Estate and Intangible Tax
Rule No(s): 12C-1.0188, .0198, .01991, .051
File Control No: 191827

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: 12/12/2023

This certification expires after: 12/18/2023

Certifying Attorney: Marjorie Holladay

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

December 12, 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. Owens:

The following Department of Revenue rules are presented for certification:

12C-1.0188	Community Contribution Tax Credit <i>(new title)</i>
12C-1.0198	Experiential Learning Tax Credit Program <i>(new title)</i>
12C-1.01991	Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers
12C-1.051	Public Use Forms

The following persons may be contacted regarding these rule certifications:

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

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-1.0188

12C-1.0198

12C-1.01991

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

8

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 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:

12C-1.0188

12C-1.0198

12C-1.01991

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
CREATING RULE 12C-1.01991
AMENDING RULES 12C-1.0188, 12C-1.0198 AND 12C-1.051

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12C-1.0188, F.A.C., remove obsolete provisions previously used to administer the enterprise zone jobs and property tax credits against corporate income tax, change the title to Community Contribution Tax Credit to reflect the rule updates, and reflect the renaming of the Department of Economic Opportunity to the Florida Department of Commerce.

The proposed creation of Rule 12C-1.01991, F.A.C. (Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers), incorporates the provisions of s. 220.1991, F.S, created by s. 33 of Ch. 2023-157, L.O.F., providing how to apply for the tax credit, the documentation required to evidence the purchase of qualifying equipment, how to carry forward any unused tax credit for up to five taxable years, and how to transfer any unused credit to another member of same affiliated group of corporations.

The proposed amendments to Rule 12C-1.0198, F.A.C., incorporate the changes to section 220.198, F.S., by s. 4, Ch. 2023-81, L.O.F., renaming the tax credit to the Experimental Learning Tax Credit Program and allowing tax credits for qualified apprentice and preapprentice during calendar years 2022-2025.

The proposed amendments to Rule 12C-1.051, F.A.C. (Forms), repeal obsolete forms previously used to administer the enterprise zone jobs credit and property tax corporate income tax credits, and adopt updates to Florida corporate income/franchise tax returns and instructions to reflect law changes allowing for reporting tax credits under the Live Local Program (ss. 21 and 41, Ch. 2023-17, L.O.F.), the Qualified Railroad Reconstruction or Replacement Expenditures (s. 32, Ch. 2022-97, L.O.F.), and for equipment used in Manufacturing of Human Breast Milk Derived Human Milk Fortifiers (s. 33, Ch. 2023-157, L.O.F.), and remove reference to the obsolete Florida Renewable Energy Production Credit on the form to notify the Department of the transfer of tax credits.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12C-1.0188 (Enterprise Zone Program) are necessary to remove provisions previously used to administer the Florida Enterprise Zone jobs credit and property tax credit which has been repealed.

The proposed amendments to Rule 12C-1.0198, F.A.C. (Experiential Learning Tax Credit Program), are necessary to incorporate the changes to section 220.198, F.S., by s. 4, Ch. 2023-81, L.O.F.

The proposed creation of Rule 12C-1.01991, F.A.C.(Credit for Manufacturing of Human Breast Milk Derived from Human Milk Fortifiers), is necessary to incorporate the provisions of section 220.1991, F.S., as provided in s. 33, Ch. 2023-157, L.O.F.

The proposed amendments to Rule 12C-1.051, F.A.C. (Public Use Forms), are necessary to incorporate, by reference, updates to Florida corporate income/franchise tax returns and instructions to reflect law changes allowing for reporting tax credits, removing obsolete credits, and to remove forms previously used to administer the Florida Enterprise Zone jobs credit and property tax credit which has been repealed.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

JUNE 30, 2023

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on June 30, 2023 (Vol. 49, No. 127, pp. 2356-2357), to advise the public of the proposed changes to Rules 12C-1.0188, 12C-1.0198, 12C-1.01991, and 12C-1.051, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 18, 2023. One request was received, and a workshop was held on July 18, 2023. No comments regarding the substance of the rule were received. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

SEPTEMBER 18, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 18, 2023, and approved the publication of the Notice of Proposed Rules for Rules 12C-1.0188, 12C-1.0198, 12C-1.01991, and 12C-1.051, F.A.C., and the filing and certification of the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remain 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 September 12, 2023 (Vol. 49, No. 177, p. 3344).

SUMMARY OF RULE HEARING

OCTOBER 12, 2023

A Notice of Proposed Rule was published in the *Florida Administrative Register* on September 19, 2023 (Vol. 49, No. 182, pp. 3471-3476), to advise the public of the proposed changes to Rules 12C-1.0188, 12C-1.0198, 12C-1.01991, and 12C-1.051, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on October 12, 2023. No request was received, and no hearing was held. No written comments were received by the Department.

Written comments dated September 29, 2023, were received from staff of the Joint Administrative Procedures Committee. In response, technical changes are included in the law implemented sections of certified Rules 12C-1.0198, 12C-1.01991 and 12C-1.051, F.A.C.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
CORPORATE INCOME TAX
CREATING RULE 12C-1.01991
AMENDING RULES 12C-1.0188, 12CA-1.0198, 12C-1.051

12C-1.0188 Community Contribution Tax Credit~~Enterprise Zone Program.~~

~~(1) Corporate Income Tax — Enterprise Zone Jobs Credit.~~

~~(a) How to Claim the Credit. Section 220.181(2), F.S., requires that an application, which includes the information stated in that subsection, be filed with the Enterprise Zone Development Agency for the enterprise zone in which the business is located.~~

~~(b)1. Forms Required. Taxpayers claiming the Enterprise Zone Jobs Credit for employees hired on or after January 1, 2006, must use Form F 1156Z, Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax (incorporated by reference in rule 12C 1.051, F.A.C.), to compute the allowable Enterprise Zone Jobs Credit amount. Form F 1156Z requires the signature of an officer, under oath, duly authorized to sign. The F 1156Z must be certified by the Enterprise Zone Development Agency, attached to a corporate income tax return, and submitted to the Department of Revenue.~~

~~2. A copy of the certified F 1156Z must be forwarded to the Florida Department of Revenue, General Tax Administration, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100, by the Enterprise Zone Development Agency.~~

~~(2) Corporate Income Tax — Enterprise Zone Property Tax Credit.~~

~~(a) How to Claim the Credit.~~

~~1. Notice Required. Section 220.182(4), F.S., requires a notice be filed with the local property appraiser before the Enterprise Zone Property Tax Credit may be claimed. This notice must be on Form DR 456, Notice of New, Rebuilt, or Expanded Property (incorporated by reference in rule 12D 16.002, F.A.C.).~~

~~2. This notice is required to be filed with the property appraiser of the county in which the eligible business property is located, or is to be located, no later than April 1 of the year in which the property is first subject to ad~~

valorem assessment. If this notice is not filed by April 1 of the year in which the eligible property is first subject to assessment, the taxpayer will be precluded from qualifying for the tax credit and would not be allowed to claim the Enterprise Zone Property Tax Credit in later years.

(b)1. The Enterprise Zone Development Agency for the enterprise zone in which the eligible property is located, must certify all applications meeting the criteria set forth in section 220.182, F.S., to be eligible to receive the credit.

2. Taxpayers claiming the Enterprise Zone Property Tax Credit against corporate income tax, must use Form F-1158Z, Enterprise Zone Property Tax Credit (incorporated by reference in rule 12C-1.051, F.A.C.), to apply for, and compute the allowable amount of the credit. The F-1158Z must be certified by the Enterprise Zone Development Agency, attached to a Florida corporate income tax return and submitted to the Department of Revenue. A copy of the certified F-1158Z is to be forwarded to the Florida Department of Revenue, General Tax Administration, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100, by the Enterprise Zone Development Agency.

~~(3) Corporate Income Tax or Insurance Premium Tax — Community Contribution Tax Credit.~~

~~(1)(a) Who May Claim the Credit Against Corporate Income Tax or Insurance Premium Tax.~~

~~(a) Any taxpayer who has received prior approval from the Florida Department of Commerce Economic Opportunity, Division of Strategic Business Development, for a community contribution to any revitalization project undertaken by an eligible sponsor, will be allowed a credit of 50 percent of the contribution. The total annual credit for each taxpayer under this section, applied against the tax due under chapter 220, F.S., for a taxable year, is limited to \$200,000. ~~Additionally,~~ contributions approved for insurance companies who are eligible to take this credit against the insurance premium tax, as provided for in section 624.5105, F.S., are not eligible to receive the credit against the corporate income tax.~~

(b) The valuation of the contribution determined by the Florida Department of Commerce Economic Opportunity, Division of Strategic Business Development will be used in the computation of the credit. In instances where the value is misrepresented to the Florida Department of Commerce Economic Opportunity, the Director of the Department of Revenue has the authority to redetermine the value of the contribution, pursuant to section 220.44, F.S.

1. through 2. No change.

~~(2)(e) Carryover of Community Contributions.~~

1. through 2. No change.

(d) through (f) renumbered (3) through (5) No change.

~~(4) The forms referenced in this rule section 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; or, 3) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112; or, 4) visiting any local Department of Revenue Service Center to personally obtain a copy. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY). These forms may also be obtained from the Enterprise Zone Development Agency for the enterprise zone in which the business is located.~~

~~(5) Questions relating to enterprise zones created on January 1, 2006, should be directed to:~~

~~Department of Economic Opportunity~~

~~Division of Strategic Business Development~~

~~The Capitol~~

~~Tallahassee, Florida 32399-0001.~~

~~Rulemaking Authority 213.06(1), 220.182(8), 220.183(4)(6)(d), 220.51 FS. Law Implemented 213.05, 213.35, 220.03(1), 220.131, 220.181, 220.182, 220.183, 220.44, 290.0055, 290.0065, 290.009(4) FS. History—New 1-3-96, Amended 8-1-02, 5-1-06, 1-1-24.~~

12C-1.0198 Experiential Learning Internship Tax Credit Program.

(1) Definitions. For purpose of this rule, the following terms mean:

(a) “Apprentice” means a person at least 16 years of age who is engaged in learning a recognized skilled trade through actual work experience under the supervision of journeyworker craftspersons, which training should be combined with properly coordinated studies of related technical and supplementary subjects, and who has entered into a written agreement, which may be cited as an apprentice agreement, with an apprenticeship sponsor registered by the Florida Department of Education who may be either an employer, an association of employers, or a local joint apprenticeship committee. ~~“Department” means the Florida Department of Revenue.~~

(b) No change.

(c) “Preapprentice means any person 16 years of age or over engaged in any course of instruction in the public school system or elsewhere, which course is registered as a preapprenticeship program with the Florida Department

of Education.

(d)(e) No change.

(e)(d) “Student intern” means a person who has completed at least 60 credit hours at a state university or 15 credit hours at a Florida College System institution, regardless of whether the student intern receives course credit for the internship; a person who is enrolled in a career center operated by a school district under Section 1001.44, F.S., or a charter technical career center; or any graduate student enrolled at a state university.

(2) Available Tax Credits for Qualified Businesses. For taxable years beginning during ~~the 2022 and 2023~~ calendar years 2022-2025, an experiential learning a student internship tax credit is available against the tax imposed by Chapter 220, F.S., and equal to \$2,000 per apprentice, preapprentice, or student intern, but no more than \$10,000 per taxable year.

(a) through (c) No change.

(3) Eligibility.

(a) To be eligible to request a tax credit, a qualified business must employ at least one apprentice, preapprentice, or student intern full time during any of the 2022 or 2023 taxable years 2022-2025 year in an apprenticeship, preapprenticeship, or internship in which the student intern worked full time in Florida for at least 9 consecutive weeks, or the apprentice or preapprentice worked in Florida for at least 500 hours, in addition to one of the following criteria:

1. Twenty percent or more of the business’ current full-time employees were previously employed as apprentices, preapprentices, or student interns by the qualified business.

2. Employed, on average for the 3 immediately preceding taxable years, 10 or fewer full-time employees and previously hired at least one apprentice, preapprentice, or student intern during that time.

(b) Qualified businesses must provide documentation demonstrating that each apprentice, preapprentice, or student intern employed during any of the 2022 or 2023 taxable years 2022-2025 year is enrolled in an educational institution as stated in paragraph (1)(e) or with a provider of related technical instruction ~~(1)(d)~~ and maintains a minimum grade point average of 2.0 on a 4.0 scale, if applicable.

(4) Application process.

(a) To apply for available program credits, a taxpayer must submit a Florida Experiential Learning Internship Tax Credit Program – Application for Tax Credit (Form F-1198, incorporated by reference in Rule 12C-1.051,

F.A.C.), along with documentation demonstrating that the business and apprentice, preapprentice, or student intern meet the criteria to receive tax credits, including a taxpayer's Registered Apprenticeship Partners Information Data System program identification number, if applicable.

(b) No change.

Rulemaking Authority 213.06(1), 220.198(6) FS. Law Implemented 220.198 FS. History—New 1-1-23, Amended 1-1-24.

12C-1.01991 Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers.

(1) Definitions. For purpose of this rule, the following terms mean:

(a) “Credit” means the credit for manufacturing of human breast milk derived human milk fortifiers authorized under Section 220.1991, F.S.

(b) “Qualifying manufacturing equipment” means equipment for use in the production of human breast milk derived human milk fortifiers:

1. That can be sold as a product using a pasteurization or sterilization process; and

2. That is in compliance with all applicable United States Food and Drug Administration provisions.

(2) Available Credits. For taxable years beginning during the 2023 and 2024 calendar years, a credit is available against the tax imposed by Chapter 220, F.S., that is equal to 50 percent of the cost of qualifying manufacturing equipment purchased during the state fiscal year for which the application is submitted, or during the 6 months preceding such state fiscal year.

(a) These tax credits are available on a first-come, first-served basis.

(b) The Department must approve the tax credit before the taxpayer can take the credit on a return.

(c) A taxpayer who files a Florida consolidated return as a member of an affiliated group pursuant to Section 220.131(1), F.S., may be allowed the credit on a consolidated return basis.

(d) Taxpayers may carry forward any unused portion of the tax credit for up to five taxable years.

(3) Application process.

(a) To apply for available program credits, a taxpayer must submit a Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers – Application for Tax Credit (Form F-11991, incorporated by reference in Rule 12C-1.051, F.A.C.), along with documentation demonstrating that the taxpayer purchased

qualifying manufacturing equipment.

(b) Following receipt of an application, the Department will send written correspondence regarding the amount of tax credit approved or providing the reason the tax credit application could not be approved, whether in whole or in part. The taxpayer may protest a denial pursuant to Sections 120.569 and 120.57, F.S. The Department will reserve the denied amount of the allocation for the taxpayer during the protest period.

(4) Transfers of unused tax credits.

(a) A taxpayer may not convey, assign, or transfer a credit allocation or tax credit to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. However, an unused credit or credit carryforward may be transferred between members of the same affiliated group of corporations.

(b) A transferred tax credit may only be taken by the receiving member of the affiliated group during the same period that the transferring member was approved to take the credit.

(c) A transferred carryforward amount may only be taken as a tax credit during the same time period as the transferring member was authorized to take the carryforward tax credit amount.

(d) A taxpayer must notify the Department of its intent to transfer a credit allocation or tax credit to another member of its affiliated group by submitting Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers – Notice of Intent to Transfer a Tax Credit (Form F-11991T, incorporated by reference in Rule 12C-1.051, F.A.C.). A separate notice must be submitted for each member of an affiliated group of corporations receiving a transfer.

Rulemaking Authority 213.06(1), 220.1991, FS. Law Implemented 220.1991 FS. History–New 1-1-24.

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) No change.

Form Number	Title	Effective Date
(2) No change.		
(3)(a) F-1065	Florida Partnership Information Return (R-01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-1627706344)	01/24/16

(b) F-1065N	Instructions for Preparing Form F-1065 Florida Partnership Information Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-1627840186)	<u>01/2401/19</u>
(4) F-1120A	Florida Corporate Short Form Income Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-1628044252)	<u>01/2401/22</u>
(5)(a) F-1120	Florida Corporate Income/Franchise Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-1627944842)	<u>01/2401/23</u>
(b) F-1120N	Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2023 2022 (http://www.flrules.org/Gateway/reference.asp?No=Ref-1628144843)	<u>01/2401/23</u>
(6) through (8) No change.		
(9)(a) F 1156Z	Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax (R. 01/10)	06/10
(b) F 1156ZN	Instructions for Completing Form F 1156Z Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax (R. 01/10)	06/10
(10)(a) F 1158Z	Enterprise Zone Property Tax Credit (R. 08/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-03605)	01/14
(b) F 1158ZN	Instructions for Florida Form F 1158Z Enterprise Zone Property Tax Credit (R. 08/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-03606)	01/14
(9)(11) No change.		
(10)(12) F-1193T	Notice of Intent to Transfer A Florida Tax Credit – Corporate Income Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-1628241396)	<u>01/2401/20</u>
(11)(13) No change.		
(12)(14) F-1198	Florida <u>Experiential Learning Internship</u> Tax Credit Program – Application for Tax Credit (http://www.flrules.org/Gateway/reference.asp?No=Ref-1628444844)	<u>07/23/23</u>
(13)(a) F-11991	Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers – Application for Tax Credit	<u>07/23</u>

	http://www.flrules.org/Gateway/reference.asp?No=Ref-16285	
(b) F-11991T	Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers – Notice of Intent to Transfer a Tax Credit http://www.flrules.org/Gateway/reference.asp?No=Ref-16286	07/23
(14)(15) F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax http://www.flrules.org/Gateway/reference.asp?No=Ref-16283+4845	01/2401/23
(15)(16) No change.		

Rulemaking Authority 213.06(1), 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), 213.37, 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, 220.1991, 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, 1-1-23, 1-1-24.

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 has 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-1065	Florida Partnership Information Return
F-1065N	Instructions for Preparing Form F-1065 Florida Partnership Information Return
F-1120	Florida Corporate Income/Franchise Tax Return
F-1120A	Florida Corporate Short Form Income Tax Return
F-1120N	Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2023
F-1193T	Notice of Intent to Transfer a Florida Tax Credit – Corporate Income Tax
F-1198	Florida Experiential Learning Tax Credit Program – Application for Tax Credit
F-11991	Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers – Application for Tax Credit
F-11991T	Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers – Notice of Intent to Transfer a Tax Credit
F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax

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: Monday, December 11, 2023 11:39:47 AM

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-16284; Reference Name: F-1198 R. 07/23 - Florida Experiential Learning Tax Credit Program – Application for Tax Credit

Reference Number: Ref-16285; Reference Name: F-11991 N. 07/23 - Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers Application for Tax Credit

Reference Number: Ref-16286; Reference Name: F-11991T N. 07/23 - Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers Notice of Intent to Transfer Tax Credit

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Administrative Code and Register Staff
Florida Department of State

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: Monday, December 11, 2023 11:54:49 AM

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-16277; Reference Name: F-1065 R. 01/24 - Florida Partnership Information Return

Reference Number: Ref-16278; Reference Name: F-1065N R. 01/24 - Instructions for Preparing Form F-1065 Florida Partnership Information Return

Reference Number: Ref-16279; Reference Name: F-1120 R. 01/24 - Florida Corporate Income/Franchise Tax Return

Reference Number: Ref-16280; Reference Name: F-1120A R. 01/24 - Florida Corporate Short Form Income Tax Return

Reference Number: Ref-16281; Reference Name: F-1120N R. 01/24 - Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2023

Reference Number: Ref-16282; Reference Name: F-1193T R. 01/24 - Notice of Intent to Transfer A Florida Tax Credit – Corporate Income Tax

Reference Number: Ref-16283; Reference Name: F-2220 R. 01/24 - Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax

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Administrative Code and Register Staff
Florida Department of State