



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

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December 4, 2023

Marjorie Holladay, Chief Attorney  
Joint Administrative Procedures Committee  
Room 680, Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1400

RE: Florida Department of Revenue Proposed Rule Amendments  
*12C-1.0188 Community Contribution Tax Credit (new title)*  
*12C-1.0198 Experiential Learning Internship Tax Credit Program*  
*12C-1.01991 Credit for Manufacturing of Human Breast Milk Derived from Human Milk Fortifiers*  
*12C-1.051 Forms*

Dear Ms. Holladay:

In accordance with section 120.54(3)(d)1., F.S., this letter serves as notification to the Joint Administrative Procedures Committee that the referenced rules have not been changed from the proposed rule amendments published in the *Florida Administrative Register* on September 19, 2023 (Vol. 49, No. 182, pp. 3471-3476).

Technical changes are included in the law implemented section of the certified rules.

The Department reviewed the proposed rules listed above and determined that the proposed rules will not likely have an adverse impact on small businesses, small counties, or small cities, and it is not likely to have an increased regulatory cost in excess of \$200,000 within one year. No Statement of Estimated Regulatory Cost is required for the proposed rules. The rules do not require ratification by the Legislature pursuant to Section 120.541(3), F.S.

The Department of Revenue will file the proposed rule amendments for certification with the Department of State on December 12, 2023, for an effective date of January 1, 2024. These rules are filed not more than 90 days after the notice.

Sincerely,

Janet Young  
Agency Rules Coordinator