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**Section IV**  
**Emergency Rules**

**DEPARTMENT OF REVENUE**

RULE NO.:      RULE TITLE:  
 12ER24-10      Scope

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 the Child Care Tax Credits program, as provided in sections 26, 32, 36, 39, 44, 49, 53, 54, and 55, 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 program.

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 26, 32, 39, 36, 44, 49, 53, 54, and 55, Chapter 2024-158, L.O.F., which provides for the Child Care Tax Credits program. Additionally, this emergency rule is the most expedient and appropriate means of notifying taxpayers of these provisions.

SUMMARY: Emergency Rule 12ER24-10, Scope, incorporates the provisions of sections 26, 32, 36, 39, 44, 49, 53, 54, and 55, Chapter 2024-158, L.O.F. The emergency rule provides that the rule chapter includes rules for administration of the Child Care Tax Credits program. This program allows taxpayers to receive a credit allocation for establishing an

eligible child care facility for employees, operating an eligible child care facility for employees, or paying an eligible child care facility in the name and for the benefit of an employee. 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:

**12ER24-10 12-29.001 Scope.**

(1) No change.

(2) This rule chapter also sets forth the rules to be used in the administration of the Child Care Tax Credits program under Section 402.261, F.S. That program allows taxpayers to receive a credit allocation for establishing an eligible child care facility for employees; operating an eligible child care facility for employees; or paying an eligible child care facility in the name and for the benefit of an employee.

(3)(2) No change.

PROPOSED EFFECTIVE DATE: October 1, 2024

Rulemaking Authority 213.06(1), 402.261(7), 402.62(7)(b), 420.50872, 1002.395(12)(b), 1003.485(7)(b) F.S., s. 61, Ch. 2024-158, L.O.F. Law Implemented 211.0251, 211.0252, 211.0253, 211.0254, 212.1831, 212.1833, 212.1834, 212.1835, 220.1875, 220.1876, 220.1877, 220.1878, 220.19, 402.261, 402.62(5), 420.50872, 561.1211, 561.1212, 561.1213, 561.1214, 624.51055, 624.51056, 624.51057, 624.51058, 624.5107, 1002.395(5), 1003.485(5) FS. History—New 6-6-11, Amended 7-28-15, 1-8-19, 5-23-22, 1-1-24, 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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