

## Notice of Emergency Rule

### **DEPARTMENT OF REVENUE**

#### **Sales and Use Tax**

RULE NO.: RULE TITLE:

12AER18-06 Florida Sales Tax Credit Scholarship Program

SUMMARY: Notice of Renewal of Emergency Rule 12AER18-06, F.A.C.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-6309.

THE FULL TEXT OF THE EMERGENCY RULE IS:

The Department of Revenue (“Department”) hereby provides notice of renewal of Emergency Rule 12AER18-06, Florida Sales Tax Credit Scholarship Program, as adopted on July 1, 2018, and noticed in the Florida Administrative Register on June 25, 2018, Vol. 44/123. On October 31, 2018, the Department published a Notice of Rule Development for Rule 12A-1.109, F.A.C., pursuant to Section 120.54(3)(a)1., Florida Statutes. Proposed Rule 12A-1.109, if adopted, would address the same topic as Emergency Rule 12AER18-06. The Legislature expressly authorized in Section 49, Chapter 2018-6, L.O.F., the promulgation of an emergency rule by the Department to provide forms and instructions on this topic. The section also specifically provides for the renewal of the emergency rule pending procedures to adopt permanent rules addressing the subject of the emergency rules. Therefore, pursuant to Section 120.54(4)(c)1., Florida Statutes, the Emergency Rule 12AER18-06, Florida Administrative Code, is renewed.

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: 01/01/2019