



TENTATIVE RULE HEARING AGENDA

TO BE HELD ONLY IF REQUESTED IN WRITING
WITHIN 21 DAYS OF DECEMBER 19, 2024

GENERAL TAX ADMINISTRATION

THIS MEETING IS OPEN TO THE PUBLIC

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| Date and Time | January 14, 2025, 09:00 a.m. | Location | Room 1221, Bldg. 1 2450 Shumard Oak Blvd. Tallahassee, Florida |
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Hearing materials available online at <http://www.floridarevenue.com/rules>

Agenda Items

Call to order:

- Introduction of Department of Revenue staff
- Opening remarks by Department of Revenue

Presentation and public discussion of the proposed changes to the following rules:

DEPARTMENTAL

Rule 12-6.003: Protest of Notices of Proposed Assessment Issued by the Department Which Result from an Audit

Rule 12-21.205: Departmental Levy on Frozen Assets; Procedures (2024 Legislative Changes)

Chapter 12-29: Multitax Credits

- Rule 12-29.001: Scope
- Rule 12-29.002: Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.003: Public Use Forms
 - DR-116000: Florida Tax Credit Scholarship Program – Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations
 - DR-116100: Florida Tax Credit Scholarship Program – Application for Rescindment of Previous Allocation of Tax Credit
 - DR-116200: Florida Tax Credit Scholarship Program – Notice of Intent to Transfer a Tax Credit
 - DR-336000: The New Worlds Reading Initiative – Application for Tax Credit Allocation for Contributions to the Administrator
 - DR-336100: The New Worlds Reading Initiative – Application for Rescindment of Previous Allocation of Tax Credit
 - DR-556000: Child Care Tax Credits Program – Application for Tax Credit Allocation
 - DR-556000A: Child Care Tax Credits Program – Application for Tax Credit Allocation Eligible Child Care Facility Statement
 - DR-556100: Child Care Tax Credits Program – Application for Rescindment of Previous Allocation of Tax Credit
 - DR-556200: Child Care Tax Credits Program – Notice of Intent to Transfer a Tax Credit



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Chapter 12-29: Multitax Credits (cont'd.)

- Rule 12-29.004: Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.005: The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.006: Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.007: Child Care Tax Credits Program; Participation; Allocation; Carryforward; Transfer; Rescindment

SALES AND USE TAX

Chapter 12A-1: Sales and Use Tax (2024 Legislative Changes)

- Rule 12A-1.007: Aircraft, Boats, Mobile Homes, and Motor Vehicles
- Rule 12A-1.097: Public Use Forms
 - DR-7: Consolidated Sales and Use Tax Return
 - DR-7N: Instructions for Consolidated Sales and Use Tax Return
 - DR-15CON: Consolidated Summary – Sales and Use Tax Return
 - DR-15: Sales and Use Tax Return
 - DR-15N: Instructions for DR-15 Sales and Use Tax Returns
 - DR-42: Application/Order Form for Boat Decal Sets
 - DR-42E: Application for Extension of 90-Day Decal to 180 Days
 - DR-1214: Application for Temporary Tax Exemption Permit
 - DR-1214DCP: Application for Data Center Property Temporary Tax Exemption Certificate
 - DR-HS1: Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit – Contribution Election
 - DR-HS2: Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit – Dealer Contribution Collection Report
 - DR-HS3: Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization
- Rule 12A-1.110: Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit

Chapter 12A-15: Discretionary Sales Surtax (2024 Legislative Changes)

- Rule 12A-15.0035: Aircraft, Boats, Motor Vehicles, and Mobile Homes
- Rule 12A-15.004: Specific Limitations

Rule 12A-19.100: Public Use Forms (2024 Annual Rate Changes)

- DR-700016: Florida Communications Services Tax Return
- DR-700016N: Instructions for Completing the Florida Communications Services Tax Return (Form DR-700016)

MISCELLANEOUS TAX

Rule 12B-7.008: Public Use Forms

- DR-144: Gas and Sulfur Production Quarterly Tax Return
- DR-145: Oil Production Monthly Tax Return
- DR-145X: Oil Production Monthly Amended Tax Return



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Rule 12B-8.003: Tax Statement; Overpayments (2024 Annual Forms)

- o DR-907N: Instructions for Filing Insurance Premium Installment Payment (Form DR-907)
- o DR-908: Insurance Premium Taxes and Fees Return for Calendar Year 2024
- o DR-908N: Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return
- o DR-350900: 2024 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908

CORPORATE, ESTATE AND INTANGIBLE TAXES

Chapter 12C-1: Corporate Income Tax (2024 Legislative Changes)

- Rule 12C-1.01915: Credit for Qualified Railroad Reconstruction or Replacement Expenditures
- Rule 12C-1.0193: Florida Renewable Energy Production Credit (*Repeal*)
- Rule 12C-1.051: Forms
 - o F-1120: Florida Corporate Income/Franchise Tax Return
 - o F-1120N: Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2024
 - o F-11915: Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Credit
 - o F-11915T: Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Notice of Intent to Transfer a Credit
 - o F-11992: Florida Individuals with Unique Abilities Tax Credit Program Application for Tax Credit
 - o F-2220: Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax

Public comments

Closing comments from Department of Revenue staff