

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: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-7082.

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, noticed in the Florida Administrative Register on June 25, 2018, Vol. 44/123, and noticed for renewal in the Florida Administrative Register on December 20, 2018, Vol. 44/246. 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., F.S. 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 for a period of 6 months and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules. Therefore, pursuant to Section 120.54(4)(c)1., F.S., Emergency Rule 12AER18-06, F.A.C., 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: 7/1/2019