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DEPARTMENT OF REVENUE

RULE NO.: 12ER21-19
RULE TITLE: The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment.

SUMMARY: Notice of Renewal of Emergency Rule 12ER21-19. The rule describes the taxpayers eligible to participate in the program, the application process to receive an allocation of credit, the notifications issued by the Department of Revenue related to the program, how the credit may be taken against certain taxes, how a credit may be carried forward or transferred, and how a credit allocation may be rescinded.

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 hereby provides notice of renewal of Emergency Rule 12ER21-19, The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment, as adopted on September 20, 2021, effective October 1, 2021, and noticed in the *Florida Administrative Register* on September 21, 2021 (Vol. 47, No. 183, pp. 4380-4384). Section 12 of Chapter 2021-193, L.O.F., authorizes the adoption of an emergency rule, provides that the emergency rule is effective for six months after adoption, and allows for renewal of the emergency rule during the pendency of procedures to adopt permanent rules. On November 1, 2021 (Vol. 47, No. 212, pp. 5107-5108), the Department published a Notice of Rule Development for Rule 12-29.005, F.A.C., pursuant to Section 120.54(2), Florida Statutes, which, if adopted, would establish a rule addressing the subject of Emergency Rule 12ER21-19. Therefore, pursuant to the provisions of Section 12 of Chapter 2021-193, L.O.F., Emergency Rule 12ER21-19 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: April 1, 2022

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