

Miscellaneous

**DEPARTMENT OF REVENUE**

**Sales and Use Tax**

**NOTICE OF EXTENSION UNDER SECTION 120.74(5), FLORIDA STATUTES**

RULE NOS.:      RULE TITLES:

[12A-1.097](#)      Public Use Forms

[12A-1.109](#)      Florida Sales Tax Credit Scholarship Program

In accordance with subsection 120.74(5), F.S., the Department extends the April 1 deadline to publish Notice of Proposed Rule for Rule Chapter 12A-1, Sales and Use Tax. A Notice of Rule Development for Rules 12A-1.097 and 12A-1.109, F.A.C., was published in the Florida Administrative Register on October 31, 2018, Vol. 44/213. The Department held a public workshop on January 22, 2019. Public comments were received during and after the workshop. The Department is considering any necessary changes to the proposed rules and forms based on that public input.