



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

December 9, 2025

Jeremy W. Roberts
Agency Rules Coordinator
Department of Revenue
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0400

Dear Jeremy Roberts:

Your adoption package for Rules 12-29.001, .002, .003, .005, and .008, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 4:38 p.m. on December 9, 2025. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is January 1, 2026.

Sincerely,

Alexandra Leijon
Administrative Code and Register Director

AL/wlh

From: [Tonya Fulford](#)
To: [RuleAdoptions](#)
Cc: [Martha Gregory](#); [Tammy Miller](#); [Brinton Hevey](#); [Jeremy Roberts](#); [Tonya Fulford](#)
Subject: Department of Revenue Rules Certification - 12-24, 12-29, 12A-1, 12B-8, 12C-1
Date: Tuesday, December 9, 2025 4:38:49 PM
Attachments: [image001.png](#)
[image003.png](#)
[12-24.pdf](#)
[12-24 Final Rule Text.docx](#)
[12-29.pdf](#)
[12-29 Final Rule Text.docx](#)
[12A-1.pdf](#)
[12A-1 Final Rule Text.docx](#)
[12B-8.pdf](#)
[12B-8 Final Rule Text.docx](#)
[12C-1.pdf](#)
[12C-1 Final Rule Text.docx](#)
Importance: High

EMAIL RECEIVED FROM EXTERNAL
SOURCE

The attachments/links in this message have been scanned by Proofpoint.

Good afternoon,

Attached are the rule certification packets for the following rules and the final language in word format.

- Rule 12-24.002: Definitions
- Rule 12A24.003: Requirements to File or to Pay Taxes by Electronic Means
- Rule 12-24.011: Public Use Forms
- 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
- Rule 12-29.005: The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.008: Home Away From Home Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12A-1.0015: Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats
- Rule 12A-1.097: Public Use Forms
- Rule 12A-8.003: Tax Statement; Overpayments
- Rule 12C-1.022: Returns; Filing Requirement
- Rule 12C-1.051: Forms

BEN ALBRITTON
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Representative Chad Johnson
Representative Kim Kendall
Representative Leonard Spencer
Representative Debra Tendrich
Representative Meg Weinberger

DANIEL PEREZ
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THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

CERTIFICATION

Department: Department of Revenue
Agency:
Rule No(s): 12-29.001, .002, .003, .005, .008
File Control No: 196949

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies that:

- ☐ There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
- ☒ The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
- ☐ The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 12/2/2025

This certification expires after: 12/9/2025

Certifying Attorney: Jamie Jackson

NOTE:

- ☒ *The above certified rules include materials incorporated by reference.*
- ☐ *The above certified rules do not include materials incorporated by reference.*



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 9, 2025

Alexandra Leijon
Administrative Code and Register Director
Florida Department of State
R.A. Gray Building, Mail Station 22
500 S. Bronough Street
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rules

Dear Ms. Leijon:

The following Department of Revenue Rules are presented for certification:

12-29.001, F.A.C., Scope
12-29.002, F.A.C., Florida Tax Credit Scholarship Program; Participation; Allocation;
Carryforward; Transfer; Rescindment
12-29.003, F.A.C., Public Use Forms
12-29.005, F.A.C., The New Worlds Reading Initiative; Participation; Allocation; Carryforward;
Transfer; Rescindment
12-29.008, F.A.C., Home Away From Home Tax Credit; Participation; Allocation; Carryforward;
Transfer; Rescindment

The following persons may be contacted regarding this rule certification:

Martha Gregory	717-6041	martha.gregory@floridarevenue.com
Brinton Hevey	717-7754	brinton.hevey@floridarevenue.com

Florida Department of Revenue
2450 Shumard Oak Blvd.
Bldg. One, Room 1-2600
Tallahassee, Florida 32399-0100

Sincerely,

Jeremy W. Roberts
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

☒ (1) That all statutory rulemaking requirements of Chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and

☒ (2) That there is no administrative determination under Section 120.56(2), F.S., pending on any rule covered by this certification; and

☒ (3) All rules covered by this certification are filed within the prescribed time limitations of Section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by Section 120.54(3)(a), F.S.; and

☒ (a) Are filed not more than 90 days after the notice; or

☐ (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or

☐ (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or

☐ (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or

☐ (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or

☐ (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or

☐ (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or

☐ (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or

☐ (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE
DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3., Florida Statutes, I certify as agency head, as defined by Section 20.05(1)(b), Florida Statutes, that:

☒ All rules covered by this certification are not rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.

☐ The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

Rules covered by this certification:

Rule No(s).

12-29.001 12-29.002 12-29.003 12-29.005 12-29.008



Signature of Agency Head

Executive Director

Title

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-29, FLORIDA ADMINISTRATIVE CODE
MULTITAX CREDITS
AMENDING RULES 12-29.001, 12-29.002, 12-29.003, AND 12-29.005
CREATING RULE 12-29.008

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12-29.001, F.A.C. (Scope), provide that the rule chapter includes rules to administer the Home Away From Home Tax Credit program.

The proposed amendments to Rule 12-29.002, F.A.C. (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment) provide the order of the Home Away From Home Tax Credit and the Rural Community Investment Program credit for purposes of calculating the Florida Scholarship Tax Credits program tax credit allowed.

The proposed amendments to Rule 12-29.003, F.A.C. (Public Use Forms), incorporate, by reference, three new forms used in the administration of the Home Away From Home Tax Credit program and one new form to transfer a Rural Community Investment Program tax credit.

The proposed amendments to Rule 12-29.005, F.A.C. (The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment): (1) provide the order of the Home Away From Home Tax Credit and the Rural Community Investment Program credit for purposes of calculating The New Worlds Reading Initiative program tax credit; and (2) provide an email address for sales and use tax dealers to provide a copy of the certificate of contribution from the program administrator to the Department.

The proposed creation of Rule 12-29.008, F.A.C. (Home Away From Home Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment), provides for administration of the program providing: (1) definitions for the program; (2) the taxes for which a credit allocation may be granted under the program; (3) the process and applications required to apply for an allocation of the tax credit available each state fiscal year under the program; (4) for each tax, the period during which an application for an allocation of the available annual tax credit cap must be submitted; (5) the tax credits and deductions against each tax due that must be deducted to determine

the limitation of the child care tax credits available; (6) for each tax, how the tax is to be taken on a tax return; (7) procedures and the required form for corporations to transfer a tax credit in a complete transfer of all assets to another entity or to another member of the same affiliated group of corporations; (8) procedures and the required form to rescind an unused credit allocation; and (9) that the Department will notify the applicant by letter of approval or denial of an application and how to protest a denial of a credit allocation, transfer, or rescindment.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule Chapter 12-29, F.A.C. (Multitax Credits) are necessary to update four rules and create one rule, and to adopt four new forms to provide for administration of the Home Away From Home Tax Credit and the Rural Community Incentive Program credit created by sections 59, 64, 66, 79, 85, 87, 88, and 89, Ch. 2025-208, L.O.F., effective January 1, 2026.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, pp. 2826-2827), to advise the public of the draft changes to Rule Chapter 12-29, F.A.C., and to the creation of Rule 12-29.008, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request was received by the Department. No workshop was held.

SUMMARY OF PUBLIC MEETING

SEPTEMBER 30, 2025

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 30, 2025, and approved the publication of the Notice of Proposed Rule for Rules 12-29.001, 12-29.002, 12-29.003, and 12-29.005, F.A.C., and the creation of Rule 12-29.008, F.A.C., as well as approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remains unchanged upon

reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on September 23, 2025 (Vol. 51, No. 185).

SUMMARY OF RULE HEARING

NOVEMBER 4, 2025

A Notice of Proposed Rule was published in the *Florida Administrative Register* on October 13, 2025 (Vol. 51, No. 199, pp. 3935-3941), to advise the public of the proposed changes to Rules 12-29.001, 12-29.002, 12-29.003, and 12-29.005, F.A.C., and the creation of Rule 12-29.008, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on November 4, 2025. No timely request for a hearing was received by the agency, and no hearing was held. No comments were received. Prior to adoption and certification, technical non-substantive changes were made to Rules 12-29.001, .003, .003(7)(a), .005, and .008, F.A.C., via a Notice of Correction published in the *Florida Administrative Register* on November 18, 2025 (Vol. 51, No. 224, p. 4533-4534).

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-29, FLORIDA ADMINISTRATIVE CODE
MULTITAX CREDITS
CREATING RULE 12-29.008
AMENDING RULES 12-29.001, 12-29.002, 12-29.003, AND 12-29.005

12-29.001 Scope.

(1) This rule chapter sets forth the rules to be used in the administration of the following tax credits:

(a) through (c) No change.

(f) The Home Away From Home Tax Credit program under Section 402.63, F.S. That program allows taxpayers to receive a credit allocation for contributions made to eligible charitable organizations designated by the Department of Health.

(2) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

*Rulemaking Authority 213.06(1), 402.261(7), 402.62(7)(b), 420.50872(5), 1002.395(12)(b), 1003.485(7)(b) F.S.
Law Implemented 211.0251, 211.0252, 211.0253, 211.0254, 212.1831, 212.1833, 212.1834, 212.1835, 220.1875,
220.1876, 220.1877, 220.18775, 220.1878, 220.19, 402.261, 402.62(5), 402.63, 420.50872, 561.1211, 561.1212,
561.1213, 561.12135, 561.1214, 624.51055, 624.51056, 624.51057, 624.51058, 624.5107, 1002.395(5),
1003.485(5) FS. History—New 6-6-11, Amended 7-28-15, 1-8-19, 5-23-22, 1-1-24, 2-20-25, 1-1-26.*

12-29.002 Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment.

(1) through (4) No change.

(5) Tax Credits.

(a) No change.

(b)1. Insurance Premium Tax – A tax credit of 100 percent of the contribution against any insurance premium tax due under Section 624.509(1), F.S., for the tax year is allowed. The amount of the tax credit for a tax year is limited to the insurance premium tax due after deducting:

a. through d. No change.

e. The amount of the Live Local Program credit under Section 624.51058, F.S.; ~~and~~

f. The amount of Child Care Tax Credits under Section 624.5107, F.S.;

g. The amount of the Home Away From Home Tax Credit under Section 624.51059, F.S.; and

h. The amount of the Rural Community Investment Program credit under Section 288.062, F.S.

2. No change.

(c) through (f) No change.

(6) through (8) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 213.06(1), 288.062, 402.261(7), 402.62(7)(b), 402.63, 420.50872(5), 1002.395(12)(b) F.S.

Law Implemented 211.0251, 212.1831, ~~212.1833~~, 213.37, 220.1875, 220.18775, 288.0001, 288.062, 402.261, 402.62(5), 402.63, 420.50872, 561.1211, 561.12135, 624.509(7), 624.51055, 1002.395(5), ~~(13)~~ FS. History—New 6-6-11, Amended 1-25-12, 7-28-15, 1-8-19, 12-12-19, 5-23-22, 1-1-24, 2-20-25, 1-1-26.

12-29.003 Public Use Forms.

(1)(a) The following application forms and instructions are used by the Department in its administration of the Florida Tax Credit Scholarship program, Strong Families Tax Credit program, The New Worlds Initiative Tax Credit program, ~~and~~ Child Care Tax Credits program, Home Away From Home Tax Credit, and Rural Community Investment Program credit. These forms are hereby incorporated by reference in this rule.

(b) Copies of the application forms and instructions are available, without cost, by one or more of the following methods: 1) downloading the application from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) writing the Florida Department of Revenue, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date
(2) through (6) No change.		
<u>(7)(a) DR-665000</u>	<u>Home Away From Home Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organizations</u> <u>(http://www.flrules.org/Gateway/reference.asp?No=Ref-18769)</u>	<u>01/26</u>
<u>(b) DR-665100</u>	<u>Home Away From Home Tax Credit – Application for Rescindment of Previous Allocation of Tax Credit</u> <u>(http://www.flrules.org/Gateway/reference.asp?No=Ref-18770)</u>	<u>01/26</u>
<u>(c) DR-665200</u>	<u>Home Away From Home Tax Credit – Notice of Intent to Transfer a Tax Credit</u> <u>(http://www.flrules.org/Gateway/reference.asp?No=Ref-18771)</u>	<u>01/26</u>
<u>(8) DR-288062</u>	<u>Rural Community Investment Program – Notice of Intent to Transfer a Tax Credit</u> <u>(http://www.flrules.org/Gateway/reference.asp?No=Ref-18768)</u>	<u>01/26</u>

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 213.06(1), 288.062, 402.261(7), 402.62(7)(b), 402.63, 420.50872(5), 1002.395(12)(b), 1003.485(7)(b) F.S. Law Implemented 211.0251, 211.0252, 211.0253, 212.1831, 212.1833, 212.1834, 213.37, 220.1875, 220.1876, 220.1877, 220.18775, 220.1878, 288.0001, 288.062, 402.261, 402.62(5), 402.63, 420.50872, 561.1211, 561.1212, 561.1213, 561.12135, 624.509(7), 624.51055, 624.51056, 624.51057, 624.51058, 624.51059, 1002.395(5), 1003.485(5) FS. History–New 6-6-11, Amended 1-25-12, 7-28-15, 1-17-18, 1-8-19, 12-12-19, 5-23-22, 1-1-24, 2-20-25, 1-1-26.

12-29.005 The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer;

Rescindment.

(1) through (4) No change.

(5) Tax Credits.

(a) No change.

(b)1. Insurance Premium Tax – A tax credit of 100 percent of the contribution against any insurance premium tax due under Section 624.509(1), F.S., for the tax year is allowed. The amount of the tax credit for a tax year is limited to the insurance premium tax due after deducting:

a. through c. No change.

d. The amount of the Strong Families Tax Credit under Section 624.51057, F.S., the amount of the Live Local Program credit under Section 624.51058, F.S., the amount of the Child Care Tax Credits Program credit under Section 624.5107, F.S., the amount of the Home Away From Home Tax Credit under Section 624.51059, F.S., the amount of the Rural Community Investment Program credit under Section 288.062, F.S., and the amount of the Florida Tax Credit Scholarship Program credit under Section 624.51055, F.S.

2. No change.

(c) through (f) No change.

(6) through (8) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 213.06(1), 288.062, 402.261(7), 402.63, 420.50872(5), 1002.395(12)(b), 1003.485(7)(b) FS. Law Implemented 211.0252, 212.1833, 213.053, 213.37, 220.1876, 220.18775, 288.0001, 288.062, 402.261, 402.62(5), 402.63, 420.50872, 561.1212, 561.12135, 624.509(7), 624.51056, 624.51059, 1002.395(5), 624.51058, 1003.485(5) FS. History–New 5-23-22, Amended 1-1-24, 2-20-25, 1-1-26.

12-29.008 Home Away From Home Tax Credit; Participation; Allocation; Carryforward; Transfer;

Rescindment.

(1) Definitions. For purpose of this rule, the following terms mean:

(a) “Affiliated group of corporations” is given the same meaning as the definition provided in Section 220.03(1)(b), F.S.

(b) “Contribution” or “eligible contribution” means a monetary contribution from a taxpayer to an eligible charitable organization.

(c) “Credit allocation” means an allocation to a taxpayer of an annual tax credit cap authorized under the Home Away From Home Tax Credit.

(d) “Division” means the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation.

(e) “Eligible charitable organization” means an organization designated by the Department of Health to be eligible to receive funding under Section 402.63, F.S.

(f) “State fiscal year” means the annual period beginning July 1 through June 30 of the following year.

(g) “Tax credit cap” means the maximum annual tax credit amount that the Department is authorized by Section 402.63, F.S., to allocate.

(2) Taxpayers eligible to participate in the program. Taxpayers who pay any of the following taxes may apply to the Department for a credit allocation:

(a) For the taxes administered by the Department:

1. Florida corporate income tax imposed under Chapter 220, F.S.

2. Florida insurance premium tax imposed under Section 624.509, F.S.

(b) For excise taxes administered by the Division:

1. Excise tax on liquor beverages imposed under Section 565.12, F.S.;

2. Excise tax on wine beverages imposed under Section 564.06, F.S., except excise taxes imposed on wine produced by manufacturers in Florida from products grown in Florida; or

3. Excise tax on malt beverages imposed under Section 563.05, F.S.

(3) Applications for credit allocations.

(a) To apply for an allocation of the available program credits, a taxpayer must submit Home Away From Home Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organizations (Form DR-665000, incorporated by reference in Rule 12-29.003, F.A.C.) to the Department.

1. Taxpayers required to file returns and remit payments by electronic means pursuant to Section 213.755, F.S., and rule Chapter 12-24, F.A.C., must apply online using the Department’s website. When the application is completed and submitted online, a confirmation number will be provided with the date and time of submission.

2. The fastest and easiest way to apply for an allocation is online at floridarevenue.com/taxes/multitaxcredits. Taxpayers who are not required to file returns and remit payments by electronic means pursuant to Section 213.755, F.S., and rule Chapter 12-24, F.A.C., may also apply by submitting a paper application with the Department.

(b) A separate application to receive a credit allocation is required for:

1. Each eligible charitable organization the taxpayer intends to support; and,

2. Each beverage license issued by the Division for which a separate return to report and pay the excise taxes on liquor, wine, and malt beverages is filed with the Division.

3. Each tax credit cap year.

(c) Taxpayers are eligible to apply during the following periods to receive a credit allocation from each annual tax credit cap for the following taxes as follows:

1. Corporate Income Tax – A taxpayer may make an application for a credit allocation beginning at 9 a.m. on the first day of the calendar year that is not a Saturday, Sunday, or legal holiday for its tax year that begins during that calendar year. The application must be submitted before the date the taxpayer is required to file its corporate income/franchise tax return for that tax year pursuant to Section 220.222, F.S., including a valid extended due date.

a. Example: A calendar year taxpayer may apply for a credit allocation for the 2026-2027 state fiscal year credit beginning on January 2, 2026. The application must be submitted before May 1, 2027; however, if the due date of the taxpayer's corporate income/franchise tax return is validly extended, the application may be submitted before November 1, 2027.

b. Example: A taxpayer with a tax year beginning December 1, 2026, and ending November 30, 2027, may apply for a credit allocation for the 2026-2027 state fiscal year credit beginning on January 2, 2026. The application must be submitted before April 1, 2028; however, if the due date of the taxpayer's corporate income/franchise tax return is validly extended, the application may be submitted before October 1, 2028.

2. Insurance Premium Tax – A taxpayer may make an application for a credit allocation beginning at 9 a.m. on the first day of the calendar year that is not a Saturday, Sunday, or legal holiday and before the due date of the insurance premium taxes and fees return, which is March 1 following the taxable year. Example: For the 2026-2027 state fiscal year tax credit cap, a taxpayer may submit an application for a credit allocation beginning on January 2, 2026. The application must be made on or before February 28, 2027.

3. Excise Taxes on Liquor, Wine, and Malt Beverages – A taxpayer may make an application for a credit allocation beginning at 9 a.m. on the first day of the calendar year that is not a Saturday, Sunday, or legal holiday preceding the state fiscal year beginning on July 1 of the calendar year. The application must be made by June 30 of the state fiscal year for which the taxpayer is applying. For example, for a credit allocation for the 2026-2027 state

fiscal year, taxpayers may apply for a credit allocation beginning on January 2, 2026. The application must be made on or before June 30, 2027.

(d) The Department will accept applications until either the tax credit cap is reached or until the end of the state fiscal year for the excise taxes on liquor, wine, and malt beverages; until on or before the day the taxpayer's insurance premium tax return is due; or until the day before the due date of the taxpayer's corporate income/franchise tax return for corporate income tax, whichever occurs first.

(4) Notification.

(a) The Department will approve credit allocations on a first-come, first-served basis. Following receipt of an application, the Department will send written correspondence regarding the amount of the credit allocation for each tax applied for, or the reason the credit allocation could not be approved. For excise tax on liquor, wine, and malt beverages, the Division must approve the credit allocation before the Department will issue such correspondence.

(b) When the Department is not able to approve an application, a letter explaining the reason for the denial will be mailed to the taxpayer. The taxpayer may protest the denial pursuant to Sections 120.569 and 120.57, F.S. The Department will reserve the denied amount of the allocation for the taxpayer during the protest period.

(c) When approved, the Department's approval letter will specify the period in which the contribution to the designated eligible charitable organization must be made. Contributions must be made during the period specified in the approval letter. The eligible charitable organization receiving a contribution will issue the taxpayer a certificate of contribution signed by an authorized representative of the eligible charitable organization containing:

1. Contributor's name;

2. Contributor's federal identification number;

3. Contributor's license number issued by the Division, if applicable;

4. Amount of contribution;

5. Date of contribution; and,

6. Name of the eligible charitable organization.

(d) The amount of tax credit claimed on a tax return is limited to the amount of contribution contained in the certificate of contribution issued by the eligible charitable organization. The taxpayer must make the contribution before the credit is claimed on a tax return.

(e) No tax credit will be allowed when a taxpayer:

1. Fails to make the designated contribution;
2. Fails to make a contribution before claiming the tax credit on a tax return;
3. Claims the credit against tax due prior to the date the contribution is made;
4. Makes a contribution to an ineligible charitable organization; or
5. Makes the contribution outside the period specified in the Department's approval letter.

(f) When a charitable organization is unable to accept the taxpayer's contribution, or a part of the contribution, because of its obligations under the Home Away From Home Tax Credit program, the taxpayer may make a contribution or partial contribution to another eligible charitable organization. The eligible charitable organization unable to accept the taxpayer's contribution must provide a written statement to the taxpayer declining the contribution. The taxpayer is required to keep the written statement with its books and records.

(5) Tax Credits.

(a)1. Corporate Income Tax – A tax credit of 100 percent of the contribution against any corporate income tax due for the tax year is allowed. The amount of the tax credit for a tax year:

- a. Is taken in the order of the credits provided against the corporate income tax in Section 220.02(8), F.S.
- b. Must be reduced by the difference in federal corporate income tax due computed with the credit and without the credit.
- c. Is revoked and rescinded when a taxpayer applies for a credit allocation after timely requesting an extension of time in which to file its Florida corporate income/franchise tax return and fails to remit sufficient tentative tax, such that its extension is not valid under Sections 220.222 and 220.32, F.S.

2. Taxpayers must attach a copy of the certificate of contribution from the eligible charitable organization to the Florida corporate income/franchise tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(b)1. Insurance Premium Tax – A tax credit of 100 percent of the contribution against any insurance premium tax due under Section 624.509(1), F.S., for the tax year is allowed. The amount of the tax credit for a tax year is limited to the insurance premium tax due after deducting:

- a. Assessments made pursuant to Section 440.51, F.S. (workers' compensation administrative assessments);
- b. Credits for taxes paid under Sections 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds); and,

c. Credits for income taxes paid under Chapter 220, F.S., and the salary credit allowed under Section 624.509(5), F.S., as these are limited by Section 624.509(6), F.S. (the 65 percent limitation).

d. The amount of the Strong Families Tax Credit under Section 624.51057, F.S., the amount of the Live Local Program credit under Section 624.51058, F.S., and the amount of the Child Care Tax Credits Program credit under Section 624.5107, F.S.

2. Taxpayers must attach a copy of the certificate of contribution from the eligible charitable organization to the tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(c)1. Excise Tax on Liquor, Wine, and Malt Beverages – A tax credit of 100 percent of the contribution is allowed against the following taxes administered by the Division.

a. Excise tax on liquor beverages imposed under Section 565.12, F.S.;

b. Excise tax on wine beverages imposed under Section 564.06, F.S., except excise taxes imposed on wine produced by manufacturers in Florida from products grown in Florida; or

c. Excise tax on malt beverages imposed under Section 563.05, F.S.

2. The tax credit taken on a return filed with the Division is limited to 90 percent of the tax due on the return. Taxpayers must attach a copy of the certificate of contribution from the eligible charitable organization to the tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(d) Contributions to the eligible charitable organization are not payments of estimated tax or installment payments of tax. However, credits earned for contributions to the eligible charitable organization for corporate income tax or insurance premium tax will be taken into account when determining the estimated payment amounts required to meet the prior year exceptions for each tax. Cross reference: Rules 12C-1.034 and 12B-8.001, F.A.C.

(6) Carryforward of unused credits.

(a) When a taxpayer is unable to use a tax credit during the period specified by the Department in the approval letter, because the taxpayer's liability is insufficient, the taxpayer may carry forward the unused tax credit amount for a period not to exceed ten years.

(b) Examples.

1. Corporate Income Tax Example – A calendar year taxpayer applied for and was approved for a credit allocation against corporate income tax for the tax year ending December 31, 2026. Any unused carryforward from

its tax year ending December 31, 2026, expires on the due date pursuant to Section 220.222, F.S., for the Florida corporate income/franchise tax return for the taxable year ending December 31, 2036.

2. Insurance Premium Tax Example – A taxpayer applied for and was approved for a credit allocation against insurance premium tax due for calendar year 2026. Any unused carryforward from its tax year ending December 31, 2026, expires on December 31, 2036.

3. Excise Taxes on Liquor, Wine, and Malt Beverages Example – A taxpayer who holds a liquor license issued by the Division applied for and was approved for a credit allocation against the liquor excise tax for returns due during the state fiscal year 2026-2027. The taxpayer's liability was insufficient to use the entire credit allocation during that state fiscal year. Any unused carryforward from the 2026-2027 state fiscal year expires June 30, 2037.

(7) Transfers of unused tax credits.

(a) A taxpayer may not convey, assign, or transfer a credit allocation or tax credit to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. However, the following credit allocations or tax credits may be transferred between members of the same affiliated group of corporations:

1. A tax credit allocation for which a contribution has not been made to the eligible charitable organization by the transferring member. The receiving member must make a contribution to the eligible charitable organization during the same period that the transferring member was required to make the contribution. In addition, the contribution must be made before the receiving member may claim the tax credit.

2. A tax credit allocation for which a contribution has been made to the eligible charitable organization by the transferring member, but the tax credit has not been claimed on a tax return.

3. A carryforward tax credit amount that has not been claimed on a tax return.

(b) A transferred credit allocation or tax credit may only be used against the same tax as the original credit allocation or tax credit approved by the Department.

(c) A transferred tax credit may only be taken by the receiving member of the affiliated group during the same period that the transferring member was approved to take the credit.

(d) A transferred carryforward amount may only be taken as a tax credit during the same time period as the transferring member was authorized to take the carryforward tax credit amount.

(e)1. A taxpayer must notify the Department of its intent to transfer a credit allocation or tax credit to another member of its affiliated group by submitting Home Away From Home Tax Credit – Notice of Intent to Transfer a

Tax Credit (Form DR-665200, incorporated by reference in Rule 12-29.003, F.A.C.). A separate notice must be submitted for each member of an affiliated group of corporations receiving a transfer.

2. Taxpayers must submit an application for transfer of any unused credit allocation or tax credit to the Department by email at CreditTrackingGroup@floridarevenue.com or by mail to:

Florida Department of Revenue

Revenue Accounting

P.O. Box 6609

Tallahassee, FL 32314-6609

(f) The Department must approve the application for transfer of the unused credit allocation or tax credit before the receiving member may claim the tax credit on a tax return. For excise tax on liquor, wine, and malt beverages, the Division must also approve the transfer before the receiving member may claim the tax credit on a tax return.

(g) Following receipt of an application, the Department will send written correspondence approving the transfer or providing the reason the transfer could not be approved. The taxpayer may protest the denial pursuant to Sections 120.569 and 120.57, F.S.

(h) If the transfer is approved, a copy of the approval letter will be sent to both the transferring member and the receiving member. The approval letter will include instructions on how the receiving member may claim the tax credit on a tax return.

(8) Rescindment of unused tax credits.

(a) The rescindment provision allows credit allocations that will not be used by the taxpayer to be reallocated to other taxpayers who may use the credit allocation. Taxpayers must apply online using the Department's website at floridarevenue.com/taxes/multitaxcredits or submit Home Away From Home Tax Credit – Application for Rescindment of Previous Allocation of Tax Credit (Form DR-665100, incorporated by reference in Rule 12-29.003, F.A.C.) to the Department to rescind all or a portion of an unused credit allocation. See paragraph (3)(a) for submitting the application to the Department.

(b) An application for rescindment of the unused credit allocation by the Department will not be approved when:

1. The amount of credit allocation requested to be rescinded has been claimed as a credit on a previously filed return; or

2. The allocation year is closed for all taxpayers. The allocation period for a calendar year is closed for all taxes and all taxpayers on October 1 of the third year following the January 1 opening of the allocation period, regardless of whether the annual tax credit cap has been reached. For example, the allocation period beginning January 1, 2026, for the state fiscal year beginning July 1, 2026, closes for all taxpayers on October 1, 2028.

(c) Following receipt of an application, the Department will send written correspondence regarding the amount of the rescindment, or the reason rescindment could not be approved. For excise tax on liquor, wine, and malt beverages, the Division must approve the rescindment before the Department will issue such correspondence. The taxpayer may protest the denial pursuant to Sections 120.569 and 120.57, F.S.

(d) When the approval of a rescindment allows the tax credit cap for a state fiscal year to be reopened and available for allocation, the Department will notify the eligible charitable organization that the tax credit cap is available for allocation.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 213.06(1), 402.261(7), 402.62(7)(b), 402.63(7)(b), 420.50872(5) FS. Law Implemented 213.37, 220.18775, 402.261, 402.62(5), 402.63(5), 420.50872, 561.12135, 624.509(7), 624.51059 FS. History—New 1-1-26.

CERTIFICATION OF MATERIALS INCORPORATED
BY REFERENCE IN RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify pursuant to Rule 1-1.013, Florida Administrative Code, that materials incorporated by reference in Rule 12-29.003, F.A.C., have been:

☒ (1) Filed through the Department of State's e-rulemaking website at www.flrules.org.

☐ (2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials as described in option (1) above, a true and complete copy of the incorporated materials has been provided to the Department of State as outlined in paragraph 1-1.013(5)(c), F.A.C. Copies of the incorporated materials below may be obtained at the agency by [include address(es)/location(s)].

List form number(s) and form title(s), or title of document(s) below:

Form Number Form Title or Title Name

DR-665000 Home Away From Home Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organization

DR-665100 Home Away From Home Tax Credit – Application for Rescindment of Previous Allocation of Tax Credit

DR-665200 Home Away From Home Tax Credit – Notice of Intent to Transfer a Tax Credit

DR-288062 Rural Community Investment Program – Notice of Intent to Transfer a Tax Credit

Under the provisions of Section 120.54(3)(e)6., F.S., the attached material(s) take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.



Signature, Person Authorized to Certify Rules

General Counsel

Title

From: FL-Rules@dos.state.fl.us
To: [Tonya Fulford](#)
Cc: flrules@dos.state.fl.us
Subject: 12-29.003 Reference Material for Rule Adoption Approved
Date: Friday, December 5, 2025 4:49:47 PM

Dear fulfordt:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12-29.003

Reference Number: Ref-18768; Reference Name: DR-288062: Rural Community Investment Program Notice of Intent to Transfer a Tax Credit

Reference Number: Ref-18769; Reference Name: DR-665000: Home Away From Home Tax Credit Application for Tax Credit Allocation for Contributions to Eligible Charitable Organizations

Reference Number: Ref-18770; Reference Name: DR-665100: Home Away From Home Tax Credit Application for Rescindment of Previous Allocation of Tax Credit

Reference Number: Ref-18771; Reference Name: DR-665200: Home Away From Home Tax Credit Notice of Intent to Transfer a Tax Credit

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Administrative Code and Register Staff
Florida Department of State