



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

October 6, 2026

Jamie Jackson, Chief Attorney
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400

Re: Florida Department of Revenue Proposed Rule Amendments Ch. 12-29, F.A.C.

Dear Ms. Jackson:

Please find enclosed information regarding Department of Revenue proposed rules, including the Notices of Proposed Rule, published in the September 30, 2026 (Volume 52, Number 190), edition of the *Florida Administrative Register*, the Rule Summary, the Facts and Circumstances Justifying Proposed Rules, the Federal Comparison Statement, Summary of Rule Development Workshop, and Summary of Public Meeting.

Materials that will be incorporated by reference are also included; these are the same versions posted to the Department's proposed rule pages and presented to the Governor and Cabinet on September 29, 2026.

If you need additional information, please do not hesitate to contact me.

Sincerely,

Jeremy W. Roberts
Agency Rules Coordinator

Attachments

The attached documents are for the following Florida Department of Revenue Rules:

Chapter 12-29

- Rule 12-29.003, F.A.C., Public Use Forms
 - DR-226000: Strong Families Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organization
- Rule 12-29.004, F.A.C., Tax Statement; Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment

DEPARTMENT OF REVENUE

RULE NOS.:	RULE TITLES:
12-29.003	Public Use Forms
12-29.004	Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12-29.003, F.A.C. (Public Use Forms), form DR-226000 – Strong Families Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organization and 12-29.004, F.A.C. (Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment), is to incorporate legislative changes contained in s. 35, Ch. 2026-239, L.O.F., as amended in s. 402.62, F.S., regarding limitations for a taxpayer’s application for a credit allocation per eligible charitable organization for each state fiscal year and the Department’s approval limits for credit allocations for each fiscal year.

SUMMARY: Updates to the rules and one form regarding the credit allocations for which a taxpayer may apply and be eligible for each fiscal year as well as the Department's approval limits for credit allocations for each fiscal year.

SUMMARY OF STATEMENT OF ESTIMATED
REGULATORY COSTS AND LEGISLATIVE
RATIFICATION:

The Agency has determined that this rule will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days after publication of this notice.

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) FS.

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.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: Wednesday, October 21, 2026, 10:00 a.m.
PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com

THE TEXT OF THE PROPOSED RULE IS:

12-29.003 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) No change.		
(3) (a) DR-226000	Strong Families Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organization (http://www.flrules.org/Gateway/reference.asp?No=Ref-20127) (http://www.flrules.org/Gateway/reference.asp?No=Ref-14258)	<u>01/27</u> <u>05/22</u>
(b) through (c) No change.		
(4) through (8) No change.		

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) FS. 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, ____.

12-29.004 Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment.

(1) through (2) No change

(3) Applications for credit allocations.

(a) through (c) No change

(d) A taxpayer may not apply for a credit allocation greater than \$2 million per eligible charitable organization for each state fiscal year.

(e) The total amount of the credit allocations for any single eligible charitable organization that may be approved by the Department in each state fiscal year may not exceed \$10 million for such fiscal year.

~~(f)(d)~~ No change.

(4) through (8) No change.

Rulemaking Authority 213.06(1), 402.62(7)(b) FS. Law Implemented 211.0253, 212.1834, 213.37, 220.1877, 402.62(5), 561.1213, 624.51057 FS. History—New 5-23-22, Amended 2-20-25, ____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Martha Gregory

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: The Governor and Cabinet

DATE PROPOSED RULE WAS APPROVED BY AGENCY HEAD: September 29, 2026

DATE NOTICE OF RULE DEVELOPMENT WAS PUBLISHED IN FAR: August 4, 2026

DEPARTMENT OF REVENUE

Sales and Use Tax, Surtax, Surcharge, and Fees;

Communications Services Tax

RULE NOS.: RULE TITLES:

12A-1.007	Aircraft, Boats, Mobile Homes, and Motor Vehicles
12A-1.0371	Sales of Coins, Currency, or Bullion
12A-1.053	Electric Power and Energy
12A-1.097	Public Use Forms
12A-1.110	Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit Scholarship Program
12A-1.117	Annual Back-to-School Sales Tax Holiday

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12A-1.007, F.A.C. (Aircraft, Boats, Mobile Homes, and Motor Vehicles), is to incorporate legislative changes to subsection 207.002(8) and paragraph 212.08(7)(aa), F.S., as amended by ss. 2 and 29, Ch. 2026-39, LOF., which



Strong Families Tax Credit

Application for Tax Credit Allocation for Contributions to Eligible Charitable Organizations

DR-226000
R. **01/27 05/22**
Rule 12-29.003, F.A.C.
Effective **01/27 05/22**
Page 1 of 2

Apply online at floridarevenue.com/taxes/multitaxcredits. It's fast and secure.

Florida law requires the Florida Department of Revenue to approve allocations of tax credits available under the Strong Families Tax Credit Program on a first-come, first-served basis. Applying online will allow you to:

- create a secure, online account where your application information will be stored;
- quickly complete your application and receive a confirmation number with the date and time of submission; and
- view a summary of your applications and the status of each application.

Applying for State Fiscal Year: July 1, _____ through June 30, _____

Business Name:		Federal Employer Identification Number (FEIN):	
Business Address:			
City:		State:	ZIP:
Contact Person Name:	Telephone Number:	Email Address*:	

* Your privacy is important to the Florida Department of Revenue. Email addresses provided to the Department for tax administration purposes are confidential and exempt from disclosure under section 213.053(2), Florida Statutes.

Florida law requires you to authorize the Florida Department of Revenue to respond to you using unencrypted email that does not require additional steps before you can access information in the email. To expedite the processing of your application, you may wish to receive unencrypted email regarding this application. If so, indicate your approval to receive unencrypted email by selecting 'Yes' below, otherwise, select 'No.'

- ☐ Yes. I authorize the Florida Department of Revenue to send information regarding this application using unencrypted email.
- ☐ No. I wish to receive encrypted emails from the Florida Department of Revenue. (The software used to encrypt email requires a one-time passcode or a user account.)

If the business income is included in a consolidated Florida corporate income tax return, provide:

Parent corporation _____

Parent corporation's FEIN -

Enter the eligible charitable organization to which the contribution will be made. A separate application is required for each organization: _____

Total amount of planned contribution: \$ _____

A taxpayer may not apply for a credit allocation greater than \$2 million per eligible charitable organization for each state fiscal year.

Indicate the amount of credit allocation for each applicable tax. The sum of the amounts must equal the planned contribution amount entered above.

\$ _____	Corporate Income Tax	Beginning Date of Tax Year: _____	Ending Date of Tax Year: _____
\$ _____	Insurance Premium Tax		
	Prior Calendar Year: _____	or Current Calendar Year: _____	
\$ _____	Excise Tax on Malt Beverages		
	For the Fiscal Year beginning July 1, _____		
	Malt Beverage License Number: _____		
\$ _____	Excise Tax on Wine Beverages		
	For the Fiscal Year beginning July 1, _____		
	Wine Beverage License Number: _____		

\$ _____ Excise Tax on Liquor Beverages
For the Fiscal Year beginning July 1, _____
Liquor Beverage License Number: _____

\$ _____ Use Tax due from a Direct Pay Permit Holder
For the Fiscal Year beginning July 1, _____
Sales Tax Certificate Number: _____

\$ _____ Tax on Oil Production
For the Fiscal Year beginning July 1, _____

\$ _____ Tax on Gas Production
For the Fiscal Year beginning July 1, _____

I understand that section 402.62, Florida Statutes, requires the Florida Department of Revenue to provide a copy of any approval or denial it issues with respect to the eligible charitable organization indicated in this application.

Under penalties of perjury, I declare that I have read this application and that the facts stated in it are true.

Signature of officer, owner, or partner

Date

If you are unable to apply online at floridarevenue.com/taxes/multitaxcredits, submit this application to:

Florida Department of Revenue
Revenue Accounting
PO Box 6609
Tallahassee FL 32314-6609

or

Fax (850) 850-921-1171

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-29, FLORIDA ADMINISTRATIVE CODE
MULTITAX CREDITS
AMENDING RULES 12-29.003 AND 12-29.004

SUMMARY OF PROPOSED RULE

The purpose of the proposed amendments to form DR-226000 – Strong Families Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organization in Rule 12-29.003, F.A.C. (Public Use Forms) and 12-29.004, F.A.C. (Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment), is to incorporate legislative changes contained in s. 35, Ch. 2026-239, L.O.F., as amended in s. 402.62, F.S., regarding limitations for a taxpayer’s application for a credit allocation per eligible charitable organization for each state fiscal year and the Department’s approval limits for credit allocations for each fiscal year.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule 12-29.003, F.A.C. (Public Use Forms), form DR-226000 – Strong Families Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organization and 12-29.004, F.A.C. (Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment), is to incorporate legislative changes contained in s. 35, Ch. 2026-239, L.O.F., as amended in s. 402.62, F.S., regarding limitations for a taxpayer’s application for a credit allocation per eligible charitable organization for each state fiscal year and the Department’s approval limits for credit allocations for each fiscal year.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 4, 2026

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 4, 2026

(Vol. 52, No. 150), to advise the public of the proposed changes to Rules 12-29.003 and 12-29.004, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on August 18, 2026. No request was received by the Agency, and no workshop was held. No written comments were received by the Agency.

SUMMARY OF PUBLIC MEETING

SEPTEMBER 29, 2026

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 29, 2026, and approved the publication of the Notice of Proposed Rule for Rules 12-29.003 and 12-29.004, F.A.C., as well as approval to file and certify the rule 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 15, 2026 (Vol. 52, No. 179).