RON DESANTIS
Governor

CORD BYRD
Secretary of State

August 14, 2026

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

Dear Jeremy Roberts:

Your adoption packet for Rule 12A-1.097, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 12:26 p.m. on August 14, 2026. After review, it appears that the packet 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 September 3, 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
Subject:	Department of Revenue Rule Certifications - 12-17.008, 12A-1.097(8) and 12A-1.097(22)
Date:	Friday, August 14, 2026 12:26:11 PM
Attachments:	image001.png image002.png Certification Package - 12-17.008.pdf 12-17.008_RuleText.docx Certification Package - 12A-1.097_8.pdf Rule Text - 12A-1.097_8.docx Certification Package - 12A-1.097_22-a-b.pdf Rule Text_ - 12A-1.097_22-a-b.docx
Importance:	High

Good morning,

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

- *Rule 12-17.008, F.A.C., Terms of Stipulated Time Payment Agreements*
- *Rule 12A-1.097(8), F.A.C., Public Use Forms*
- *Rule 12A-1.097(22), F.A.C., Public Use Forms*

Please let me know if you have any questions.

Tonya L. Fulford
Operations Review Specialist
Office of Technical Assistance
Florida Department of Revenue
(850) 717-6799
tonya.fulford@floridarevenue.com
[unsecure]

THE FLORIDA LEGISLATURE

JOINT ADMINISTRATIVE PROCEDURES COMMITTEE

KENNETH J. PLANTE
COORDINATOR
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400
Telephone (850) 488-9110
Fax (850) 922-6934
www.japc.state.fl.us
japc@leg.state.fl.us

CERTIFICATION

Department: Department of Revenue
Agency: Sales and Use Tax
Rule No(s): 12A-1.097
File Control No: 205088

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: 8/14/2026

This certification expires after: 8/21/2026

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

August 14, 2026

Ms. Alexandra Leijon, 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 Rule

Dear Ms. Leijon:

The following Department of Revenue Rule is presented for certification:

12A-1.097(22)(a), (b), F.A.C.

The following person may be contacted regarding this rule certification:

Martha Gregory 717-6041 martha.gregory@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:

[X] (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

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

[X] (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

[X] (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.

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:

[X] 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).

12A-1.097, F.A.C.

Signature of Agency Head

Executive Director

Title

Form: DS-FCR-6
Rule 1-1.010(3)(f), F.A.C.; effective 10-17

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE

SALES AND USE TAX

AMENDING RULE 12A-1.097

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12A-1.097(22)(a), (b), F.A.C., are regarding two forms used for the Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule 12A-1.097(22)(a), (b), F.A.C., (Public Use Forms) is to adopt, by reference, revisions to forms DR-HS1, Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit, Contribution Election, and DR-HS2, Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit, Dealer Contribution Collection Report, to reflect the specific participating eligible nonprofit scholarship-funding organizations and to provide motor vehicle dealers, private tag agencies, and county tax collectors receiving contributions under this program, with the mailing address for contribution payments received under the Florida Tax Credit Scholarship Program.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on April 23, 2026 (Vol. 52, No. 79), to advise the public of the draft changes to Rule 12A-1.097(22)(a), (b), F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on May 7, 2026. No timely request for a workshop was received by the agency, and no workshop was held.

SUMMARY OF PUBLIC MEETING

JUNE 9, 2026

The Governor and Cabinet, sitting as head of the Department of Revenue, met on June 9, 2026, and approved the publication of the Notice of Proposed Rules for Rule 12A-1.097, 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 rule 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 June 2, 2026 (Vol. 52, No. 106).

SUMMARY OF RULE HEARING

A Notice of Proposed Rule was published in the *Florida Administrative Register* on June 12, 2026 (Vol. 52, No. 114), to advise the public of the proposed changes to Rule 12A-1.097(22)(a), (b), F.A.C., and to provide that, if requested in writing, a rule hearing would be held on July 7, 2026. No timely request for a hearing was received by the agency, and no hearing was held.

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE

SALES AND USE TAX

AMENDING RULE 12A-1.097

12A-1.097 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) through (21) No change.		
(22)(a) DR-HS1	Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit – Contribution Election (http://www.flrules.org/Gateway/reference.asp?No=Ref-19662) ~~(http://www.flrules.org/Gateway/reference.asp?No=Ref-17776)~~	09/26 ~~02/25~~
(b) DR-HS2	Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit – Dealer Contribution Collection Report (http://www.flrules.org/Gateway/reference.asp?No=Ref-19663) ~~(http://www.flrules.org/Gateway/reference.asp?No=Ref-17777)~~	09/26 ~~02/25~~
(c) No change.		

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1)(a)2.f., 212.0515(7), 212.06(5)(b)13., 212.0596(3), 212.07(1)(b), 212.08(7), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b) FS. Law Implemented 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, *212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2) FS. History–New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, 6-14-22, 1-1-23, 1-1-24, 2-11-24, 8-6-24, 2-20-25, 12-29-25, 1-1-26, Technical Change 2-4-26, Amended ____.*

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 12A-1.097, F.A.C., have been:

[X] (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-HS1	Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit – Contribution Election
DR-HS2	Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit – Dealer Contribution Collection Report

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:	FLRules@dos.state.fl.us
To:	Tonya Fulford
Cc:	flrules@dos.state.fl.us
Subject:	12A-1.097 Reference Material for Rule Adoption Approved
Date:	Friday, August 7, 2026 12:54:31

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: 12A-1.097
Reference Number: Ref-19662; Reference Name: DR-HS1: Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit – Contribution Election
Reference Number: Ref-19663; Reference Name: DR-HS2: Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit – Dealer Contribution Collection Report

Click here to log in.

Administrative Code and Register Staff
Florida Department of State