Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

June 12, 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. 12A-1, 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 June 12, 2026 (Volume 52, Number 114), 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 June 9, 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:

<u>Chapter 12A-1</u>

- Rule 12A-1.097(8)(a), (b), F.A.C., Public Use Forms
    - DR-18: Application for Amusement Machine Certificate
    - DR-18N: Application for Amusement Machine Certificate General Information and Instructions
    - DR-18R: Amusement Machine Certificate Renewal Application
    - DR-18RS: Amusement Machine Certificate Renewal Application Second Notice
- Rule 12A-1.097(22), F.A.C., Public Use Forms
    - 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

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(8), F.A.C., are regarding four forms used for the administration of coin-operated amusement machines.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule 12A-1.097(8), F.A.C., (Public Use Forms) is to adopt, by reference, revisions to form DR-18, Application for Amusement Machine Certificate, form DR-18N, Application for Amusement Machine Certificate, General Information and Instructions, form DR-18R, Amusement Machine Certificate Renewal Application, and form DR-18RS, Amusement Machine Certificate Renewal Application Second Notice, that are used to administer the registration of coin-operated amusement machines, to state that the registration of amusement machines does not authorize the operation or possession of any machine that is unlawful under chapter 849, F.S., and to include an attestation acknowledgment that the operator is registering machines which offer only games of skill and do not use mechanical slot reels, video depictions of slot reels, or the representation of any casino, banking card game, or bingo game, to three of the forms.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

MAY 21, 2026

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on March 6, 2026 (Vol. 52, No. 88), to advise the public of the draft changes to Rule 12A-1.097(8), 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 noticed in the next available *Florida Administrative Register*. One written request for a workshop was received by the agency, as well as copies of the four drafted forms used to administer coin-operated amusement machines. A workshop was held on May 21, 2026. No further written comments were received by the agency. No changes have been made to the four forms as a result of the workshop.

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 Rule for Rule 12A-1.097(8), 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).

[redacted]

DEPARTMENT OF REVENUE

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

RULE NO.: RULE TITLE:

12A-1.097 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-1.097, F.A.C., (Public Use Forms), is to adopt, by reference, revisions to form DR-18, Application for Amusement Machine Certificate, form DR-18N, Application for Amuse-ment Machine Certificate, General Information and Instructions, form DR-18R, Amusement Machine Certificate Renewal Application, and form DR-18RS, Amusement Machine Certificate Renewal Application Second Notice, that are used to administer the registration of coin-operated amusement machines, to state that the registration of amusement machines does not authorize the operation or possession of any machine that is unlawful under chapter 849, F.S., and to include an attestation acknowledgment that the operator is registering machines which offer only games of skill and do not use mechanical slot reels, video depictions of slot reels, or the representation of any casi-no, banking card game, or bingo game, to three of the forms.

SUMMARY: The proposed amendments to Rule 12A-1.097, F.A.C., are regarding four forms used for the administration of coin-operated amusement machines.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this 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 provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

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

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.

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: Tuesday, July 7, 2026, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida 32399.

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 FULL TEXT OF THE PROPOSED RULE IS:

12A-1.097 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) through (7) No change.		
(8) (a) DR-18	Application for Amusement Machine Certificate (R. XX/XX ~~01/16~~) (http://www.flrules.org/Gateway/reference.asp?No=Ref-19658 ~~06366~~)	XX/XX ~~01/16~~
(b) DR-18N	Application for Amusement Machine Certificate General Information and Instructions (R. XX/XX) (http://www.flrules.org/Gateway/reference.asp?No=Ref-19659 ~~06366~~)	XX/XX ~~01/16~~
(c) DR-18R	Amusement Machine Certificate Renewal Application (R. XX/XX ~~03/17~~) (http://www.flrules.org/Gateway/reference.asp?No=Ref-19660 ~~07853~~)	XX/XX ~~03/17~~
(d) DR-18RS	Amusement Machine Certificate Renewal Application Second Notice (R. XX/XX ~~03/17~~) (http://www.flrules.org/Gateway/reference.asp?No=Ref-19661 ~~07854~~)	XX/XX ~~03/17~~
(9) through (22) 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, 5-26-26, Amended ____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: June 9, 2026

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: May 4, 2026

[redacted]

DRAFT

Application for Amusement Machine Certificate

DR-18
R. ~~01/16~~ XX/XX
~~TC 03/22~~
Rule 12A-1.097, F.A.C.
Effective ~~01/16~~ XX/XX

FLORIDA DEPARTMENT OF REVENUE

- ❑ Initial Application
- ❑ Add Locations or Machines
- ❑ Annual Renewal Application

Amusement Machine Operator Information:

Business Partner Number - This number is located on the back of your *Certificate of Registration* (Form DR-11).	**Business Operator Identification Number** - Provide the Federal Employer Identification Number (FEIN) of the business operator or Social Security Number (SSN)* of the operator.	
Business Partner Number:	FEIN:	SSN*:

*Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at ~~**floridarevenue.com** and select "Privacy Notice"~~ **floridarevenue.com/privacy** for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Name of operator ______________________________

Business name of operator ______________________________

Operator's mailing address ______________________________

City ____________________ State ____________ ZIP ____________

Telephone Number: (______) ____________ Email Address: ______________________

(Your email address is treated as confidential information [section 213.053, Florida Statutes], and is not subject to disclosure of public records [section 119.071, Florida Statutes].)

~~Under penalties of perjury, I certify that I have read this application and the facts stated in it are true. I understand that a new certificate must be obtained and additional fees are due if I wish to operate more amusement machines than are authorized by the certificates issued under this application.~~ **Insert A**

______________________________ ______________

Authorized signature of operator or operator's authorized representative *Date*

____

Print or type the signature above

This application and the required **$30 per machine fee** may be delivered to the nearest Florida Department of Revenue service center or mailed to:

Amusement Machine Certificate
Florida Department of Revenue
PO Box 5500
Tallahassee FL 32314-5500

Note: Your check or money order is for the total amount of machine fees for all locations ($30 times the total number of machines). If not, your application and payment will be returned to you without processing.

Be Sure To:

- Indicate the type of application you are submitting:
  › Initial Application › Adding locations or machines
  › Annual Renewal Application
- Obtain a sales and use tax *Certificate of Registration* number for each county in which you will operate amusement machines **before** you complete this application.
- If you have a consolidated sales tax account, be sure to enter your county sales tax certificate number for the county in the **Amusement Machine Location Information**, not your consolidated sales tax account number.

Amusement Machine Location Information

Enter your county or location sales and use tax *Certificate of Registration* number for this location. If this is your first application for a certificate for machines operated at this location, check the box for "**New Location.**" If you are adding machines to a previously issued certificate, check the box for "**Change Amusement Machine Certificate**" and enter the number of additional machines that will be operated at this location. If you did not receive a renewal application from the Department and you are using this application to renew your certificate, check the box "**Annual Renewal.**" **Be sure to enter the maximum number of machines to be operated at each location.** Multiply the number of machines by $30 to compute the fee due for each location.

For DOR office use only

No. of locations: ________ *No. of machines:* ________ *Amount paid:* __________ *Processed by:* ___________ *Date:* ____________

Insert B

This page may be photocopied to provide additional location information. Front page must always be included.

LOCATION # 1 Sales Tax Certificate Number for the location county: ________ - ____________________ - _____
(You **must** provide an active sales tax number for this county.)

Location Business Name ______________________________

Physical street address (Do not use PO Box) ______________________________

City ______________ County ______________ State ______________ ZIP ______________

Maximum number of machines to be operated at this location: [ ]

Check One:

❑ **New Location**...	Total number of machines	[ ]	**x $30 = $**	[ ]
❑ **Annual Renewal**...	Total number of machines	[ ]	**x $30 = $**	[ ]
❑ **Change Amusement Machine Certificate**....................	Additional machines	[ ]	**x $30 = $**	[ ]

LOCATION # 2 Sales Tax Certificate Number for the location county: ________ - ____________________ - _____
(You **must** provide an active sales tax number for this county.)

Location Business Name ______________________________

Physical street address (Do not use PO Box) ______________________________

City ______________ County ______________ State ______________ ZIP ______________

Maximum number of machines to be operated at this location: [ ]

Check One:

❑ **New Location**...	Total number of machines	[ ]	**x $30 = $**	[ ]
❑ **Annual Renewal**...	Total number of machines	[ ]	**x $30 = $**	[ ]
❑ **Change Amusement Machine Certificate**....................	Additional machines	[ ]	**x $30 = $**	[ ]

LOCATION # 3 Sales Tax Certificate Number for the location county: ________ - ____________________ - _____
(You **must** provide an active sales tax number for this county.)

Location Business Name ______________________________

Physical street address (Do not use PO Box) ______________________________

City ______________ County ______________ State ______________ ZIP ______________

Maximum number of machines to be operated at this location: [ ]

Check One:

❑ **New Location**...	Total number of machines	[ ]	**x $30 = $**	[ ]
❑ **Annual Renewal**...	Total number of machines	[ ]	**x $30 = $**	[ ]
❑ **Change Amusement Machine Certificate**....................	Additional machines	[ ]	**x $30 = $**	[ ]

LOCATION # 4 Sales Tax Certificate Number for the location county: ________ - ____________________ - _____
(You **must** provide an active sales tax number for this county.)

Location Business Name ______________________________

Physical street address (Do not use PO Box) ______________________________

City ______________ County ______________ State ______________ ZIP ______________

Maximum number of machines to be operated at this location: [ ]

Check One:

❑ **New Location**...	Total number of machines	[ ]	**x $30 = $**	[ ]
❑ **Annual Renewal**...	Total number of machines	[ ]	**x $30 = $**	[ ]
❑ **Change Amusement Machine Certificate**....................	Additional machines	[ ]	**x $30 = $**	[ ]

Summary of Fee(s) Paid

Total Number of Machines on this Application: __________ **X $30 = $** ____________________
(total fee remitted with application)

Insert A

Under penalties of perjury, I certify that I have read this application and:

- The facts stated in it are true, and
- Each machine described herein is only a game of skill and is not:
  (a) A machine using mechanical slot reels, video depictions of slot reels or symbols, or video simulations or video representation of any casino game, including, but not limited to, any banked card game, poker, bingo, pull-tab, lotto, roulette, or craps.
  (b) A game in which the player does not control the outcome of the game through skill or a game where the outcome is determined by factors not visible, known, or predictable to the player.
  (c) A video poker game or any other game or machine that may be construed as a gambling device under the laws of this state.
  (d) Any game or device defined as a gambling device in 15 U.S.C. s. 1171, unless excluded under 15 U.S.C. s. 1178.

I understand that a new certificate must be obtained and additional fees are due if I wish to operate more amusement machines than are authorized by the certificates issued under this application.

Insert B

Type of Machine (select any that apply):

☐ Arcade games	☐ Juke Box	☐ Pinball	☐ Telescope
☐ Billiard tables	☐ Mechanical rides	☐ Shooting galleries	☐ Video games
☐ Claw machines	☐ Music machines	☐ Ski ball	

Other (Describe) ____________________

DRAFT

FLORIDA DEPARTMENT OF REVENUE

R. XX/XX
DR-18N
~~N. 01/16~~
~~TC 03/22~~
Rule 12A-1.097, F.A.C.
Effective ~~01/16~~ XX/XX

Application for Amusement Machine Certificate

General Information and Instructions

Nothing in this form authorizes the operation or possession of any machine that is unlawful under chapter 849, Florida Statutes (F.S.), including one that uses mechanical slot reels, video depictions of slot reels or symbols, or the representation of any casino, banking card game, or bingo game, or any other game or machine excluded from the definition of "amusement game or machine" under section 546.10(3)(a), F.S.

A Coin-Operated Amusement Machine is any machine operated by coin, slug, token, coupon, or similar device for the purpose of entertainment or amusement. Amusement machines include: coin-operated radios and televisions, telescopes, pinball machines, music machines, juke boxes, mechanical rides, video games, arcade games, billiard tables, shooting galleries, and all other similar amusement devices.

Purpose of this Application. This application is used to obtain an annual *Amusement Machine Certificate* (DR-18C) for each location where you operate one or more coin-operated amusement machines. The annual fee is $30 per machine. **To complete this application, you must have an active sales and use tax *Certificate of Registration* (Form DR-11) for each county in which the machines are operated.**

If you do not have a sales tax number for each county where your machines are located for operation, you can register to collect and report tax through our website at: **floridarevenue.com**. The site will guide you through an application interview that will help you determine your tax obligations. If you do not have Internet access, you can complete a paper *Florida Business Tax Application* (Form DR-1).

If you wish to operate more machines at any location than the number currently listed on your *Amusement Machine Certificate* for that location, you must complete another application and pay $30 for each additional machine.

If you move your amusement machines from one location to another location within the same county, contact the Department to correct the machine location on your certificates. If you move your amusement machines to another county, you must first have a sales and use tax *Certificate of Registration* in that county before contacting the Department to update the machine location on your certificates.

Your amusement machine certificate expires on **June 30th** each year. **You must renew amusement machine certificates before that date.** A renewal notice containing information on your *Amusement Machine Certificates* will be mailed to you 30 to 60 days before the certificate's expiration date. If you do not receive a renewal notice, you may use this application to renew your annual amusement machine certificates. **Be sure to check the box "Annual Renewal Application."**

Who is Required to Purchase and Display Amusement Machine Certificates? The amusement machine operator responsible for removing the receipts from the machine and paying sales tax and applicable surtax on the machine receipts is required to purchase and display the *Amusement Machine Certificates* (DR-18C).

When the business owner, where the machines are located, is the owner of the amusement machines, the business owner is the amusement machine **operator** and the person required to purchase and display the *Amusement Machine Certificates*.

The business owner where the amusement machines are operated is considered to be the operator and required to purchase the *Amusement Machine Certificates*, even when the business is not the owner of the machines. However, the operator responsibilities may be otherwise specified in a **written agreement** between the business owner and the amusement machine owner.

How is the Certificate Fee Calculated? The annual certificate fee is $30 for each machine times the maximum number of machines operated at that location. Certificates are valid for a period of one year, July 1 to June 30. **The annual fee is non-refundable and cannot be prorated based on the time of year the certificate is purchased.**

Where Do I File the Application and Required Fee? This application and the required **$30 per machine fee** may be delivered to the nearest Florida Department of Revenue service center or mailed to the address below. Make your check (U.S. funds only) or money order payable to the Florida Department of Revenue.

Amusement Machine Certificate
Florida Department of Revenue
PO Box 5500
Tallahassee FL 32314-5500

Contact Us

Tax forms and publications are available at floridarevenue.com/forms.

~~Information, forms, and tutorials are available on our website: **floridarevenue.com**~~

Tax information and tutorials are available at floridarevenue.com/taxes/education.

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

~~To find a **taxpayer service center** near you, go to: **floridarevenue.com/taxes/servicecenters**~~

~~**For written replies to tax questions**, write to:~~

~~Taxpayer Services - MS 3-2000~~
~~Florida Department of Revenue~~
~~5050 W Tennessee St~~
~~Tallahassee FL 32399-0112~~

For a written reply to tax questions, email Taxpayer Services at fdortaxpayerservices@floridarevenue.com

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~~**Subscribe to our tax publications** to receive due date reminders or an email when we post:~~

- ~~Tax Information Publications (TIPs).~~
- ~~Proposed rules, notices of rule development workshops, and more.~~

~~Go to: **floridarevenue.com/dor/subscribe**~~

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Subscribe to receive an email for filing due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.

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FLORIDA Department of Revenue

Amusement Machine Certificate Renewal Application

Our records indicate that you are the holder of an ***Amusement Machine Certificate(s)*** (Form DR-18C) that will **expire on June 30**. Florida law requires every business location that operates amusement machines display an *Amusement Machine Certificate*. A penalty of $250 per machine may be imposed on an operator who fails to obtain and display the required *Amusement Machine Certificate*.

The ***Previously Registered Machine Location Worksheet*** on the following page(s) contains a listing of your *Amusement Machine Certificates* for each of your registered locations.

To complete the certificate renewal process:

- Review all information on the ***Previously Registered Machine Location Worksheet***. Make any necessary changes.
- If you have additional machines to add that are not previously listed, an ***Additional Amusement Machine Location Worksheet*** is provided. To complete this worksheet, you must have an active sales and use tax *Certificate of Registration* (Form DR-11) for each county in which you operate machines. If you do not have a sales tax number for each county where your machines are located for operation, you can register to collect and report tax through ~~our website at **www.floridarevenue.com**~~ the Florida Department of Revenue's website at floridarevenue.com/taxes/registration or by completing a paper *Florida Business Tax Application* (Form DR-1).
- Place worksheet totals in the summary box on each page and total all pages in the **Grand Total** box below.
- Attach a check or money order, payable to Florida Department of Revenue, for the registration fee ($30 per machine). **Do not send cash**.
- Return this signed renewal application and your payment to:

Amusement Machine Certificate
Florida Department of Revenue
PO Box 5500
Tallahassee FL 32314-5500

If you need more information or have questions, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a written reply to tax questions, email Taxpayer Services at fdortaxpayerservices@floridarevenue.com.

Grand Total - Summary of Fees from all pages

Total # of Locations ______ **Total # of Machines:** _________x $30 per machine = **Total Fee Due: $** ____________________

Insert A

~~Under penalties of perjury, I certify that I have read this application and the facts stated in it are true. I understand that a new certificate must be obtained and additional fees are due if I wish to operate more amusement machines than are authorized by the certificates issued under this application.~~

____ ____________________

Authorized signature of operator or operator's authorized representative Date

____

Print or type the signature above

For DOR Office Use Only

No. of locations: ___________ No. of machines: __________ Amount paid: _____________ Processed by: ____________________ Date: ____________

Previously Registered Amusement Machine Location Worksheet

*** The amusement machine certificates listed will expire on June 30 ***

Review the location address, number of machines at each location, and fee due for each amusement machine certificate number. Make all necessary corrections. Mark through locations to be deleted. To add new amusement machine locations use the *Additional Amusement Machine Location Worksheet*. Verify all fee amounts (number of machines multiplied by $30 per machine) for each location. Enter the totals in the box at the bottom of this page.

Amusement Machine Certificate No.	Location Address	Number of Machines	Fee Due

Insert A

Under penalties of perjury, I certify that I have read this application and:
- The facts stated in it are true, and
- Each machine described herein is only a game of skill and is not:
(a) A machine using mechanical slot reels, video depictions of slot reels or symbols, or video simulations or video representation of any casino game, including, but not limited to, any banked card game, poker, bingo, pull-tab, lotto, roulette, or craps.
(b) A game in which the player does not control the outcome of the game through skill or a game where the outcome is determined by factors not visible, known, or predictable to the player.
(c) A video poker game or any other game or machine that may be construed as a gambling device under the laws of this state.
(d) Any game or device defined as a gambling device in 15 U.S.C. s. 1171, unless excluded under 15 U.S.C. s. 1178.

Renewal Fee Summary for this page only

Total number of locations to be renewed on this page:___________________

Total number of machines on this page:______________ x $30 per machine = Total Fee Due: $___________________

Transfer totals from this page and all pages to "Grand Total - Summary of Fees" on page 1.

Previously Registered Amusement Machine Location Worksheet

*** The amusement machine certificates listed will expire on June 30 ***

Review the location address, number of machines at each location, and fee due for each amusement machine certificate number. Make all necessary corrections. Mark through locations to be deleted. To add new amusement machine locations use the *Additional Amusement Machine Location Worksheet*. Verify all fee amounts (number of machines multiplied by $30 per machine) for each location. Enter the totals in the box at the bottom of this page.

Amusement Machine Certificate No.	Location Address	Number of Machines	Fee Due

Renewal Fee Summary for this page only

Total number of locations to be renewed on this page:___________________

Total number of machines on this page:______________ x $30 per machine = Total Fee Due: $___________________

Transfer totals from this page and all pages to "Grand Total - Summary of Fees" on page 1.

Additional Amusement Machine Location Worksheet

Use this page to register additional amusement machine locations that have not been previously registered. This page may be photocopied if needed. **Please type or print clearly to prevent delays in processing** (see example below). Enter the totals in the box at the bottom of this page.

Machine Location Sales Tax Certificate No.	Location Address (City, State, ZIP)	Number of Machines	Fee Due
Example: 01-2345678910-0	1234 Example Street, Yourtown, FL 34567-1234	3	$ 90.00

Renewal Fee Summary for this page only

Total number of locations to be renewed on this page:____________________

Total number of machines on this page:_______________ x $30 per machine = Total Fee Due: $____________________

Transfer totals from this page and all pages to "Grand Total - Summary of Fees" on page 1.

DRAFT

Department of Revenue
FLORIDA

Amusement Machine Certificate Renewal Application

Second Notice

Insert A

Under penalties of perjury, I certify that I have read this application and:
- The facts stated in it are true, and
- Each machine described herein is only a game of skill and is not:
(a) A machine using mechanical slot reels, video depictions of slot reels or symbols, or video simulations or video representation of any casino game, including, but not limited to, any banked card game, poker, bingo, pull-tab, lotto, roulette, or craps.
(b) A game in which the player does not control the outcome of the game through skill or a game where the outcome is determined by factors not visible, known, or predictable to the player.
(c) A video poker game or any other game or machine that may be construed as a gambling device under the laws of this state.
(d) Any game or device defined as a gambling device in 15 U.S.C. s. 1171, unless excluded under 15 U.S.C. s. 1178.

DR-18RS
R. ~~03/17~~
~~TC 03/22~~
~~Rule 12A-1.097~~
~~Florida Administrative Code~~
Effective ~~03/17~~

XX/XX
Rule 12A-1.097, F.A.C.
XX/XX
Page X of X

the Florida Department of Revenue's website at floridarevenue.com/taxes/registration

Our records indicate that your annual ***Amusement Machine Certificate(s)*** (Form DR-18C) **expired on June 30**. Florida law requires every business location that operates amusement machines display an *Amusement Machine Certificate*. A penalty of $250 per machine may be imposed on an operator who fails to obtain and display the required *Amusement Machine Certificate*.

The ***Previously Registered Machine Location Worksheet*** on the following page(s) contains a listing of your *Amusement Machine Certificates* for each of your registered locations.

To complete the certificate renewal process:

- Review all information on the ***Previously Registered Machine Location Worksheet***. Make any necessary changes.
- If you have additional machines to add that are not previously listed, an ***Additional Amusement Machine Location Worksheet*** is provided. To complete this worksheet, you must have an active sales and use tax *Certificate of Registration* (Form DR-11) for each county in which you operate machines. If you do not have a sales tax number for each county where your machines are located for operation, you can register to collect and report tax through ~~our website at **floridarevenue.com**~~ or by completing a paper *Florida Business Tax Application* (Form DR-1).
- Place worksheet totals in the summary box on each page and total all pages in the **Grand Total** box below.
- Attach a check or money order, payable to Florida Department of Revenue, for the registration fee ($30 per machine). **Do not send cash**.
- Return this signed renewal application and your payment to:

Amusement Machine Certificate
Florida Department of Revenue
PO Box 5500
Tallahassee FL 32314-5500

If you need more information or have questions, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a written reply to tax questions, email Taxpayer Services at fdortaxpayerservices@floridarevenue.com.

Grand Total - Summary of Fees from all pages

Total # of Locations ______ **Total # of Machines:** _________x $30 per machine = **Total Fee Due: $** ___________________

Insert A

~~Under penalties of perjury, I certify that I have read this application and the facts stated in it are true. I understand that a new certificate must be obtained and additional fees are due if I wish to operate more amusement machines than are authorized by the certificates issued under this application.~~

____ ____________________

Authorized signature of operator or operator's authorized representative Date

____

Print or type the signature above

For DOR Office Use Only

No. of locations: ___________ No. of machines: __________ Amount paid: _____________ Processed by: ____________________ Date: ____________

Previously Registered Amusement Machine Location Worksheet

*** These amusement machine certificates **expired on June 30** ***

Review the location address, number of machines at each location, and fee due for each amusement machine certificate number. Make all necessary corrections. Mark through locations to be deleted. To add new amusement machine locations use the *Additional Amusement Machine Location Worksheet*. Verify all fee amounts (number of machines multiplied by $30 per machine) for each location. Enter the totals in the box at the bottom of this page.

Amusement Machine Certificate No.	Location Address	Number of Machines	Fee Due

Renewal Fee Summary for this page only

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Renewal Fee Summary for this page only

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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

May 7, 2026

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 written requests for a workshop were received by the agency. No workshop was held. No written comments were received by the agency.

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 Rule for Rule 12A-1.097(22)(a), (b), 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).

[redacted]

[redacted]

DEPARTMENT OF REVENUE

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

RULE NO.: RULE TITLE:
12A-1.097 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-1.097, 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 Contribu-tion 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.

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

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this 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 provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

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

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.

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: Tuesday, July 7, 2026, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida 32399

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 days 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 FULL TEXT OF THE PROPOSED RULE IS:

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 ~~17776~~)	XX/XX ~~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 ~~17777~~)	XX/XX ~~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, 5-26-26, Amended ____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: June 9, 2026

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: April 23, 2026

[redacted]

DRAFT

Florida Tax Credit Scholarship Program
Motor Vehicle Sales Tax Credit
Contribution Election

DR-HS1
R. ~~07/24~~ XX/XX
Rule 12A-1.097, F.A.C.
Effective ~~02/25~~ XX/XX

The Florida Tax Credit Scholarship Program (Program) provides a student the opportunity to apply for a scholarship to attend an eligible private school or personalize his or her education.

When you purchase or register a motor vehicle qualifying for the Program in Florida, you may designate $105 per vehicle to an eligible nonprofit scholarship-funding organization participating in the Program. If the state sales tax due is less than $105, you may designate the amount of state sales tax due. Your motor vehicle dealer, county tax collector, or private tag agent will remit your contribution to the organization and remit the remaining state sales tax and surtax to the Florida Department of Revenue.

Eligible contributions are used to fund scholarships for the Florida Tax Credit Scholarship Program.

To make your contribution to the Program, complete the following. Sign and date.

Sunshine State Kids ☐

Eligible Nonprofit Scholarship-Funding Organization: **Step Up for Students, Inc.** ☐	Contribution Amount (Lesser of $105, or state sales tax due):		
Vehicle Owner's Name:			
Mailing Address:			
City:	State:	ZIP:	
Vehicle Co-Owner's Name:			
Mailing Address:			
City:	State:	ZIP:	
Vehicle Year:	Vehicle Manufacturer:	Vehicle Identification Number:	
Signature of Owner:		Date:	
Signature of Co-Owner*:		Date:	

* For vehicles purchased by more than one person, the signature of the owner and the co-owner is required when the owners' names are joined by "and" on the vehicle title or registration. When the owners' names are joined by "or" on the vehicle title or registration, the signature of one owner is required.

Motor vehicle dealers, county tax collectors, and private tag agencies: Retain this form in your records when a contribution to the Program is indicated on the form.

For use by motor vehicle dealer, county tax collector, or private tag agency.

Copy A - Organization Report

FLORIDA Department of Revenue

DRAFT

Florida Tax Credit Scholarship Program
Motor Vehicle Sales Tax Credit
Dealer Contribution Collection Report

HD/PM Date: ____/_____/_____

DR-HS2
XX/XX **R. ~~08/24~~**
Rule 12A-1.097, F.A.C.
XX/XX **Effective ~~02/25~~**

Dealer Type
- ☐ **Motor Vehicle Dealer**
- ☐ **Private Tag Agent**
- ☐ **Tax Collector**

Reporting Period: M M / D D / Y Y - M M / D D / Y Y
Beginning Date — Ending Date

☐ **Amended Report**

FEIN ☐☐-☐☐☐☐☐☐☐
or
Sales Tax Certificate # ☐☐-☐☐☐☐☐☐☐☐☐☐-☐

Print Information Below

Business Name ______________________
Name ______________________
Address ______________________
City/St ______________________
ZIP ______________________

Eligible Nonprofit Scholarship-Funding Organization
Step Up For Students, Inc. ☐
Sunshine State Kids ☐

Total Contributions Paid Directly to Organization
US Dollars ☐☐☐,☐☐☐,☐☐☐.☐☐ Cents

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

Signature: ______________________ Date: ____________ Telephone Number: (________) ______________________

Copy C - For your Records

FLORIDA Department of Revenue

Florida Tax Credit Scholarship Program
Motor Vehicle Sales Tax Credit
Dealer Contribution Collection Report

HD/PM Date: ____/_____/_____

DR-HS2
XX/XX **R. ~~08/24~~**
Rule 12A-1.097, F.A.C.
XX/XX **Effective ~~02/25~~**

Dealer Type
- ☐ **Motor Vehicle Dealer**
- ☐ **Private Tag Agent**
- ☐ **Tax Collector**

Reporting Period: M M / D D / Y Y - M M / D D / Y Y
Beginning Date — Ending Date

☐ **Amended Report**

Your Copy

FEIN ☐☐-☐☐☐☐☐☐☐
or
Sales Tax Certificate # ☐☐-☐☐☐☐☐☐☐☐☐☐-☐

Print Information Below

Business Name ______________________
Name ______________________
Address ______________________
City/St ______________________
ZIP ______________________

Eligible Nonprofit Scholarship-Funding Organization
Step Up For Students, Inc. ☐
Sunshine State Kids ☐

Total Contributions Paid Directly to Organization
US Dollars ☐☐☐,☐☐☐,☐☐☐.☐☐ Cents

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

Signature: ______________________ Date: ____________ Telephone Number: (________) ______________________

Copy B - File with Florida Department of Revenue

FLORIDA Department of Revenue

Florida Tax Credit Scholarship Program
Motor Vehicle Sales Tax Credit
Dealer Contribution Collection Report

HD/PM Date: ____/_____/_____

DR-HS2
XX/XX **R. ~~08/24~~**
Rule 12A-1.097, F.A.C.
XX/XX **Effective ~~02/25~~**

Dealer Type
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Reporting Period: M M / D D / Y Y - M M / D D / Y Y
Beginning Date — Ending Date

☐ **Amended Report**

FEIN ☐☐-☐☐☐☐☐☐☐
or
Sales Tax Certificate # ☐☐-☐☐☐☐☐☐☐☐☐☐-☐

Print Information Below

Business Name ______________________
Name ______________________
Address ______________________
City/St ______________________
ZIP ______________________

Eligible Nonprofit Scholarship-Funding Organization
Step Up For Students, Inc. ☐
Sunshine State Kids ~~US~~

Total Contributions Paid Directly to Organization
Dollars ☐☐☐,☐☐☐,☐☐☐.☐☐ ~~Cents~~

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

Signature: ______________________ Date: ____________ Telephone Number: (________) ______________________

Motor vehicle dealers, private tag agencies, and county tax collectors receiving contributions under the Florida Tax Credit Scholarship Program (Program) must report contributions received to each eligible nonprofit scholarship-funding organization participating in the Program and to the Florida Department of Revenue (Department).

Due Dates:
Reports by **motor vehicle dealers and private tag agencies** are due on the 1st day of the month following the sales and use tax reporting period and are late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, the report will be timely if received on the first business day following the 20th.

Reports by **county tax collectors** are due at the same time sales and use tax reports and payments are due to the Department, as prescribed in section 219.07, Florida Statutes.

When no contributions have been collected during a reporting period, motor vehicle dealers, private tag agencies, and county tax collectors are not required to file a report for the reporting period.

Mail Copy A with your contribution payment to:
Step Up For Students, Inc.
PO Box 645707
Cincinnati, OH 45264-5707

<u>or</u>

<u>**Sunshine State Kids**</u>
<u>**5870 Stirling Road**</u>
<u>**Hollywood, FL 33021**</u>

Mail Copy B of the report only (no payments) to:
Florida Department of Revenue
Revenue Processing
PO Box 5138
Tallahassee, FL 32314-5138

Keep Copy C for your records.

DR-HS2
<u>XX/XX</u> R. ~~08/24~~
Page 2 of 2

Motor vehicle dealers, private tag agencies, and county tax collectors receiving contributions under the Florida Tax Credit Scholarship Program (Program) must report contributions received to each eligible nonprofit scholarship-funding organization participating in the Program and to the Florida Department of Revenue (Department).

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Revenue Processing
PO Box 5138
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Keep Copy C for your records.

DR-HS2
<u>XX/XX</u> R. ~~08/24~~
Page 2 of 2

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Cincinnati, OH 45264-5707

<u>or</u>

<u>**Sunshine State Kids**</u>
<u>**5870 Stirling Road**</u>
<u>**Hollywood, FL 33021**</u>

Mail Copy B of the report only (no payments) to:
Florida Department of Revenue
Revenue Processing
PO Box 5138
Tallahassee, FL 32314-5138

Keep Copy C for your records.