

**AGENDA
RULE DEVELOPMENT WORKSHOP**

Workshop Materials Available on the web at <http://www.floridarevenue.com/rules>.

2:00 p.m., August 15, 2024

**ROOM 1220, BLDG ONE
2450 SHUMARD OAK BLVD
TALLAHASSEE, FLORIDA**

THIS MEETING IS OPEN TO THE PUBLIC

1. Call to Order:

- a. Introduction of Department of Revenue Staff
- b. Opening Remarks by Department of Revenue

2. Presentation and public discussion of the proposed changes to the following rules:

DEPARTMENTAL

Chapter 12-21: Levy, Seizure and Sale of Property

Rule 12-21.205: Departmental Levy on Frozen Assets; Procedures

Chapter 12-29: Multitax Credits

Rule 12-29.003: Public Use Forms

- DR-336000 The New Worlds Reading Initiative – Application for Tax Credit Allocation for Contributions to the Administrator
- DR-336100 The New Worlds Reading Initiative – Application for Rescindment of Previous Allocation of Tax Credit

SALES AND USE TAX

Chapter 12A-1: Sales and Use Tax

Rule 12A-1.007: Aircraft, Boats, Mobile Homes, and Motor Vehicles

Rule 12A-1.097: Public Use Forms

Rule 12A-1.110: Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit

~~Hope Scholarship Program~~

- DR-7 Consolidated Sales and Use Tax Return
- DR-7N Instructions for Consolidated Sales and Use Tax Return
- DR-15CON Consolidated Summary – Sales and Use Tax Return
- DR-15 Sales and Use Tax Return
- DR-15N Instructions for DR-15 Sales and Use Tax Returns
- DR-42 Application/Order Form for Boat Decal Sets
- DR-42E Application for Extension of 90-Day Decal to 180 Days
- DR-1214 Application for Temporary Tax Exemption Permit
- DR-1214DCP Application for Data Center Property Temporary Tax Exemption Certificate
- DR-HS1 Florida Tax Credit Scholarship Program – Motor Vehicle Sales

- DR-HS2 Tax Credit Hope Scholarship Program – Contribution Election
Florida Tax Credit Scholarship Program – Motor Vehicle Sales
Tax Credit Hope Scholarship Program – Dealer Contribution
Collection Report
- DR-HS3 Florida Tax Credit Scholarship Program – Motor Vehicle Sales
Tax Credit Hope Scholarship Program – Contributions Received
by an Eligible Nonprofit Scholarship-Funding Organization

Chapter 12A-19: Communications Services Tax

Rule 12A-19.100 Public Use Forms

- DR-700016 Florida Communications Services Tax Return
- DR-700016N Instructions for Completing the Florida Communications Services
Tax

MISCELLANEOUS TAX

Chapter 12B-7: Severance Taxes, Fees, and Surcharges

Rule 12B-7.008: Public Use Forms

- DR-144 Gas and Sulfur Production Quarterly Tax Return
- DR-145 Oil Production Monthly Tax Return
- DR-145X Oil Production Monthly Amended Tax Return

CORPORATE, ESTATE AND INTANGIBLE TAXES

Chapter 12C-1: Corporate Income Tax

Rule 12C-1.01915: Credit for Qualified Railroad Reconstruction or Replacement
Expenditures

Rule 12C-1.051: Forms

- F-1120 Florida Corporate Income/Franchise Tax Return
- F-1120N Instructions for – Corporate Income/Franchise Tax Return for
taxable years
beginning on or after January 1, 2024
- F-11915 Florida Credit for Qualified Railroad Reconstruction or Replacement
Expenditures Application for Credit
- F-11915T Florida Credit for Qualified Railroad Reconstruction or Replacement
Expenditures Notice of Intent to Transfer a Credit
- F-11992 Florida Individuals with Unique Abilities Tax Credit Program
Application for Tax Credit
- F-2220 Underpayment of Estimated Tax on Florida Corporate
Income/Franchise Tax

1. Public Comments

2. Closing Comments from Department of Revenue Staff

Instructions for Attending

You can join this meeting by:

- Using your computer for a webinar broadcast.
 - To attend the virtual meeting, you must register on the Internet before the meeting. Register with the following link before the meeting:
<https://attendee.gotowebinar.com/register/899361370069119072>
 - Enter your name and contact information and click Register at the bottom of the screen.
 - Once you register, a link with instructions to attend the meeting will be sent to the email address you provided. Your registration ID link is unique to your email address.
 - **IMPORTANT:** Save this email electronically. The link is complex. If you save the email, you can open it and click on the link the day of the meeting.
 - To register additional attendees, complete a separate registration at the link above.

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1. Telephone and AUDIO PIN allows you to speak at the meeting. (All calls are muted.)
 2. Telephone with NO AUDIO PIN – Listen Only.
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- If you want to ask a question or make a comment:
 - Using audio: Use the “raise hand” function within the webinar software. Department staff will acknowledge and unmute the participant so they may ask their question.
 - Without audio: Use the “comment box” within the webinar software to submit the question. Department staff will read the question aloud prior to answering.

For Technical Support:

If you have problems accessing the registration, contact Tonya Fulford by email Tonya.Fulford@floridarevenue.com, using “Rule Development Workshop, August 15” in the subject line.