

NOTICE OF RULE DEVELOPMENT

DEPARTMENT OF REVENUE

SALES AND USE TAX

RULE NO.: RULE TITLE:

12A-1.107 Enterprise Zone and Florida Neighborhood Revitalization Programs

PURPOSE AND EFFECT: The Department is developing proposed amendments to Rule 12A-1.107, F.A.C. (Enterprise Zone and Florida Neighborhood Revitalization Programs). The proposed amendments will seek to provide clarification of the eligibility requirements that must be met and those records and documentation that must be provided to claim the Enterprise Zone Program and Florida Neighborhood Revitalization Program incentives. The proposed amendments will provide applicants seeking incentives under these programs with the requirements that must be met and the records and documentation that must be provided.

SUBJECT AREA TO BE ADDRESSED: The subject area to be addressed is eligibility requirements for the Enterprise Zone Program and the Florida Neighborhood Revitalization Program incentives, and records and documentation necessary to claim those incentives.

RULEMAKING AUTHORITY: 212.08(5)(g)6., (h)6., (n)4., (o)4., (15)(e), 212.11(5)(b), 212.17(6), 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED: 212.08(5)(g), (h), (n), (o), (p), (15), 212.096, 212.11(5), 212.15(2), 212.17(6), 212.18(2) FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE WEEKLY.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS:

Suzanne Paul, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 922-4733.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: If you are hearing or speech impaired, please contact the Department by using the Florida Relay Service, 1(800)955-8770 (Voice) and 1(800)955-8771 (TDD).

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS NOT AVAILABLE: When available, the preliminary text will be published on the Department's Internet site at myflorida.com/dor/rules and a rule development workshop will be scheduled at that time.