

~~(9)(10)~~ Insurers with less than \$100,000 in direct written personal residential premium in the latest calendar year will not be graded.

Rulemaking Authority 624.308(1), 627.0613(4) FS. Law Implemented 627.0613(4) FS. History—New\_\_\_\_\_.

69M-236.005 Data Sources.

The insurer report card will be based on data obtained from the following sources:

- (1) Complaint data from the Division of Consumer Services, Florida Department of Financial Services;
- (2) Paid ~~homeowners~~ claim data from the Statutory Annual Statements, Schedule P, Part 5A, Section 1, filed by insurers with the Office of Insurance Regulation; and
- (3) In-force policy and direct written premium data from the Quarterly Summary Reports (QSR) of the Florida Office of Insurance Regulation.

Rulemaking Authority 624.308(1), 627.0613(4) FS. Law Implemented 627.0613(4) FS. History—New\_\_\_\_\_.

**FINANCIAL SERVICES COMMISSION**

**OIR – Insurance Regulation**

RULE NO.: 69O-137.002  
 RULE TITLE: Annual Audited Financial Reports  
 NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 36, No. 12, March 26, 2010 issue of the Florida Administrative Weekly.

Notice is hereby given that in the original notice of change published on July 16, 2010 in FAW the following changes were inadvertently omitted:

In 69O-137.002(14)(g), Note A will now read as follows: “The Office has authority afforded by Section 624.4085, F.S., to require the entity’s board to enact improvements to the independence of the Audit committee membership if the insurer is in a Risk Based Capital action level event, meets one or more of the standards of an insurer deemed to be in hazardous financial condition, or otherwise exhibits qualities of a troubled insurer.”

69O-137.002(17)(a) will now read as follows: “Upon written application of any insurer, the Office shall grant an exemption from compliance with any and all provisions of this rule ~~the filing of an annual audited financial report received by the Office by March 1 of the year following the calendar year to which the application applies~~ if the Office finds, upon review of the application, that compliance with this regulation would constitute an undue financial or organizational hardship upon the insurer ~~the insurer is under an order of receivership, conservatorship, rehabilitation, or is in another delinquency proceeding by the public insurance supervising official of any state, and the insurer has been granted an exemption from~~

~~filing an annual audited financial report by its state of domicile. An exemption shall be granted for one year only. Exemptions for future years require additional applications.”~~

The remainder of the rule reads as previously published and changed by the July 16, 2010 Notice of Change.

**Section IV  
 Emergency Rules**

**DEPARTMENT OF REVENUE**

RULE NO.: 12ER10-04  
 RULE TITLE: Florida Tax Credit Scholarship Program

**SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE:** Section 20, Chapter 2010-24, L.O.F., authorizes the Department of Revenue to promulgate an emergency rule to administer the provisions of the Florida Tax Credit Scholarship Program. This law authorizes the Department, and all conditions are deemed met, to adopt an emergency rule. To comply with the effective dates of this Program, the Department must adopt an emergency rule so that eligible taxpayers can apply under the Program for an allocation of the tax credit cap established in the law for the 2010-2011 state fiscal year. This emergency rule establishes the Department’s administration of the Florida Tax Credit Scholarship Program. Procedures governing the approval of tax credit allocations and rescindments, the claiming of allocated tax credits on a tax return, and the approval for carryforward tax credits to a subsequent tax year are included in this emergency rule.

**REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES:** The Legislature expressly authorized in Section 20, Chapter 2010-24, L.O.F., the promulgation of an emergency rule by the Department of Revenue to administer the provisions of Chapter 2010-24, L.O.F. This law expands the tax credits against corporate income tax and insurance premium tax previously established in Sections 220.187 and 624.51055, F.S., to establish the Florida Tax Credit Scholarship Program. Beginning July 1, 2010, taxpayers are allowed to apply for a credit allocation for contributions made to a nonprofit scholarship funding organization to receive a tax credit against excise taxes on liquor, wine, and malt beverages administered by the Division of Alcoholic Beverages and Tobacco of the Florida Department of Business and Professional Regulation. Beginning January 1, 2011, certain taxpayers are allowed to apply for a credit allocation to be taken as a tax credit against sales and use tax, and taxpayers who pay the tax on oil and gas production in Florida are allowed to apply for a credit allocation to be taken as a tax credit. This emergency rule establishes the procedures governing the approval of tax credit allocations and rescindments, the approval for carryforward tax

credits to a subsequent tax year, and the procedures to be followed by taxpayers when claiming tax credits on tax returns. This emergency rule adopts those forms necessary to apply for an allocation of the credit and to rescind a previously awarded credit allocation.

**SUMMARY:** Emergency Rule 12ER10-04, F.A.C. (Florida Tax Credit Scholarship Program): (1) provides the taxpayers authorized under Chapter 2010-24, L.O.F., eligible to participate in the Florida Tax Credit Scholarship Program and when those taxpayers are authorized to participate in the Program; (2) requires eligible taxpayers to file an Application for Tax Credit Contributions to Nonprofit Scholarship Funding Organizations with the Department to receive a credit allocation from the tax cap authorized by the law for the 2010-2011 state fiscal year; (3) establishes the procedures the Department will use to notify an applicant of the taxpayer's credit allocation; (4) provides that a contribution to an eligible nonprofit scholarship funding organization must be made by an eligible taxpayer prior to taking a tax credit on a tax return; (5) establishes procedures for taxpayers to carry forward a tax credit for a period of up to three years when a taxpayer's tax liability is insufficient to take the full amount of the tax credit; (6) establishes procedures for taxpayers who are unable to use a credit allocation to submit an Application for Rescindment of Tax Credit Allocation to Nonprofit Scholarship Funding Organizations to rescind that credit and when those funds are eligible to other taxpayers for that state fiscal year; and (7) provides how taxpayers may obtain copies of the applications used in the administration of the Florida Tax Credit Scholarship Program.

**THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS:** Robert DuCasse, Revenue Program Administrator, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)922-4700

**THE FULL TEXT OF THE EMERGENCY RULE IS:**

12ER10-04 Florida Tax Credit Scholarship Program.

(1) SCOPE. This rule establishes the procedures the Department of Revenue will use to administer the Florida Tax Credit Scholarship Program, as provided in Section 1002.395, F.S., as amended by section 1, Chapter 2010-24, L.O.F. This program allows taxpayers to receive a credit allocation for contributions made to nonprofit scholarship funding organizations. This rule establishes procedures governing the approval of tax credit allocations and rescindments, the approval for carryforward tax credits to a subsequent tax year, and the procedures to be followed by taxpayers when claiming tax credits on tax returns.

(2) DEFINITIONS. For purpose of this rule, the following terms mean:

(a) "Contribution" means an eligible contribution, as defined in Section 1002.395(2), F.S., as amended by section 1, Chapter 2010-24, L.O.F., made to an eligible nonprofit scholarship funding organization.

(b) "Credit allocation" means an allocation to a taxpayer of an annual tax credit cap authorized under the Florida Tax Credit Scholarship Program.

(c) "Department" means the Florida Department of Revenue.

(d) "Division" means the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation.

(e) "Eligible nonprofit scholarship funding organization" means a charitable organization as defined in Section 1002.395(2), F.S., as amended by section 1, Chapter 2010-24, L.O.F. A list of eligible nonprofit scholarship funding organizations established by the Department of Education is available at [www.floridaschoolchoice.org/](http://www.floridaschoolchoice.org/).

(f) "State fiscal year" means the annual period beginning July 1 through June 30 of the following year.

(g) "Tax credit cap" means the maximum annual tax credit amount that the Department is authorized in Section 1002.395(5), F.S., as amended by section 1, Chapter 2010-24, L.O.F., to allocate. The Department will issue a Taxpayer Information Publication to announce increases in the maximum annual tax credit.

(3) TAXPAYERS ELIGIBLE TO PARTICIPATE IN THE PROGRAM. Taxpayers who pay any of the following taxes may apply to the Department for a credit allocation as follows:

(a) For the taxes administered by the Department:

1. Florida corporate income tax imposed under Chapter 220, F.S.

2. Florida insurance premium tax imposed under Section 624.509, F.S.

3. Beginning January 1, 2011, taxpayers who hold a valid Sales and Use Tax Direct Pay Permit, issued by the Department, as provided in Section 212.183, F.S., and Rule 12A-1.0911, F.A.C.

4. Beginning January 1, 2011, taxpayers who pay tax on oil production in Florida imposed under Section 211.02, F.S., or who pay tax on gas production in Florida imposed under Section 211.025, F.S.

5. Taxpayers who were eligible for tax credits authorized by Sections 220.187 and 624.51055, F.S., prior to July 1, 2010, remain eligible for the tax credit now authorized by Section 1002.395, F.S., beginning July 1, 2010.

(b) Beginning July 1, 2010, for excise taxes administered by the Division:

1. Excise tax on liquor beverages imposed under Section 565.12, F.S.;

2. Excise tax on wine beverages imposed under Section 564.06, F.S., except excise taxes imposed on wine produced by manufacturers in Florida from products grown in Florida; or,

3. Excise tax on malt beverages imposed under Section 563.05, F.S.

(4) APPLICATIONS FOR CREDIT ALLOCATIONS.

(a) To receive a credit allocation, taxpayers must submit an Application for Tax Credit for Contributions to Nonprofit Scholarship Funding Organizations (Form DR-116000, R. 07/10, hereby incorporated by reference, Effective 07/10) to the Department.

1. Taxpayers required to file returns and remit payments by electronic means pursuant to Section 213.755, F.S., and Rule Chapter 12-24, F.A.C., must apply online via the Department's Internet site at [www.myflorida.com/dor/taxes/tax\\_incentives.html](http://www.myflorida.com/dor/taxes/tax_incentives.html). When the application is completed and submitted online, a confirmation number will be provided to confirm receipt of the application.

2. The fastest and easiest way to apply for the credit is to use the online application at [www.myflorida.com/dor](http://www.myflorida.com/dor). Taxpayers who do not meet these requirements are encouraged to apply online. However, such taxpayers may apply for a credit allocation by filing a paper application with the Department.

(b) A separate application to receive a credit allocation is required for:

1. Each eligible nonprofit scholarship funding organization the taxpayer intends to support; and

2. Each beverage license issued by the Division for which a separate return to report and pay the excise taxes on liquor, wine, and malt beverages is filed with the Division.

(c) Taxpayers are eligible to apply during the following periods to receive a credit allocation from each annual tax credit cap for the following taxes as follows:

1. Corporate Income Tax – A taxpayer may make an application for a credit allocation on the first business day of January of each calendar year for its tax year that began during that calendar year. The application must be made on or before the last day of the taxpayer's corporate income tax year. Taxpayers were eligible on January 1, 2010, to apply for a credit allocation under Section 220.187, F.S. (2009), and Rule 12C-1.0187, F.A.C., effective 4-26-10, for the 2010-2011 state fiscal year.

a. Example: A calendar year taxpayer remains eligible to apply for a credit allocation for the 2010-2011 state fiscal year credit. The application must be made on or before December 31, 2010.

b. Example: A taxpayer with a tax year beginning December 1, 2010, and ending November 30, 2011, remains eligible to apply for a credit allocation for the 2010-2011 state fiscal year. The application must be made on or before November 30, 2011.

2. Insurance Premium Tax – An application for a credit allocation may be made beginning on the first business day of January of each calendar year and may not be made after December 31 of that calendar year. Taxpayer remains eligible to apply for a credit allocation for the 2010-2011 state fiscal year credit. The application must be made on or before December 31, 2010. For the 2011-2012 state fiscal year tax credit cap, a taxpayer may submit an application for a credit allocation beginning on January 3, 2011. The application must be made on or before December 31, 2011.

3. Sales and Use Tax – Tax on Oil and Gas Production – Taxayers are not eligible to apply for a credit allocation for sales and use tax or for the taxes on the oil and gas production in Florida until January 1, 2011. Beginning January 3, 2011 (the first business day of 2011), an application for a credit allocation may be submitted to the Department at any time during the state fiscal year.

a. For the 2010-2011 state fiscal year, taxpayers may apply for a credit allocation beginning January 3, 2011. The application must be made on or before June 30, 2011.

b. For the 2011-2012 state fiscal year and subsequent state fiscal years, taxpayers may apply for a credit allocation beginning on July 1. The application must be made on or before June 30 of the state fiscal year for which the taxpayer is applying.

4. Excise Taxes on Liquor, Wine, and Malt Beverages – Beginning July 1, 2010, an application for a credit allocation may be made at any time during the state fiscal year. Taxpayers may apply for a credit allocation beginning July 1 of a state fiscal year. The application must be made on or before June 30 of the state fiscal year for which the taxpayer is applying.

(d) The Department will accept applications until the tax credit cap is reached, or until the end of the state fiscal year or tax year for corporate income tax and insurance premium tax, whichever occurs first.

(5) NOTIFICATION.

(a) The Department will approve credit allocations on a first-come, first-served basis. Within ten days of receipt of an application, the Department will send written correspondence regarding the amount of the credit allocation for each tax applied for, or the reason the credit allocation could not be approved. For excise tax on liquor, wine, and malt beverages, the Division must approve the credit allocation before the Department will issue such correspondence.

(b) When approved, the Department's approval letter will specify the period in which the contribution to the designated nonprofit scholarship funding organization must be made. Contributions must be made during the year specified in the approval letter. The organization receiving a contribution will issue the taxpayer a certificate of contribution signed by an officer or authorized representative of the organization containing:

1. Contributor's name;

2. Contributor's federal identification number;
3. Contributor's license number issued by the Division, if applicable;
4. Amount of contribution;
5. Date of contribution; and
6. Name of eligible nonprofit scholarship funding organization.

(c) The amount of tax credit claimed on a tax return is limited to the amount of contribution contained in the certificate of contribution issued by an eligible nonprofit scholarship funding organization. The taxpayer must make the contribution before the credit is claimed on a tax return.

(d) No tax credit will be allowed when a taxpayer:

1. Fails to make the designated contribution;
2. Fails to make a contribution before claiming the tax credit on a tax return;
3. Makes a contribution to an ineligible organization; or,
4. Makes the contribution outside the period specified in the Department's approval letter.

(e) When an eligible nonprofit scholarship funding organization is unable to accept the taxpayer's contribution, or a part of the contribution, because of its obligations under Section 1002.395, F.S., the taxpayer may make a contribution or partial contribution to another eligible nonprofit scholarship funding organization. That organization must provide a written statement to the taxpayer declining the contribution. The taxpayer is required to keep the written statement in the taxpayer's books and records.

#### (6) TAX CREDITS.

(a)1. Corporate Income Tax – A tax credit of 100 percent of the contribution against any corporate income tax due for the tax year is allowed. The amount of the tax credit for a tax year:

a. Is limited to 75 percent of the corporate income tax due after application of any other allowable credits taken by the taxpayer for that tax year;

b. Must be reduced by the difference in federal corporate income tax due computed with the credit and without the credit; and

c. Must be added back to taxable income in determining Florida corporate income tax due.

2. Taxpayers must attach a copy of the certificate of contribution from each eligible nonprofit scholarship funding organization to the tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(b)1. Insurance Premium Tax – A tax credit of 100 percent of the contribution against any insurance premium tax due under Section 624.509(1), F.S., for the tax year is allowed. The amount of the tax credit for a tax year is limited to 75 percent of the tax due after deducting:

a. Assessments made pursuant to Section 440.51, F.S. (workers compensation administrative assessments);

b. Credits for taxes paid under Sections 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds); and

c. Credits for income taxes and emergency excise taxes paid under Chapters 220 and 221, F.S., and the salary credit allowed under Section 624.509(5), F.S., as these are limited by Section 624.509(6), F.S. (the 65 percent limitation).

2. Taxpayers must attach a copy of the certificate of contribution from each eligible nonprofit scholarship funding organization to the tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(c)1. Sales and Use Tax – Beginning January 1, 2011, a tax credit of 100 percent of the contribution is allowed against any sales and use tax due imposed under Chapter 212, F.S., to any taxpayer who holds a valid Sales and Use Tax Direct Pay Permit issued by the Department.

2.a. Taxpayers must submit a copy of the certificate of contribution from each eligible nonprofit scholarship funding organization to:

Florida Department of Revenue  
Revenue Accounting  
P. O. Box 6609  
Tallahassee, FL 32314-6609

b. Within ten days of receipt of an application, the Department will send written instructions on how to claim the credit allocation as a tax credit on a sales and use tax return remitted to the Department by electronic means.

(d)1. Tax on Oil and Gas Production – Beginning January 1, 2011, a tax credit of 100 percent of the contribution is allowed against any tax due on oil production in Florida or against any tax due on gas production in Florida imposed under Sections 211.02 and 211.025, F.S. The tax credit may not exceed 50 percent of the tax due on the return on which the tax credit is taken.

2. Taxpayers must attach a copy of the certificate of contribution from each eligible nonprofit scholarship funding organization to the tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(e)1. Excise Tax on Liquor, Wine, and Malt Beverages – Beginning July 1, 2010, a tax credit of 100 percent of the contribution is allowed against the following taxes administered by the Division.

a. Excise tax on liquor beverages imposed under Section 565.12, F.S.;

b. Excise tax on wine beverages imposed under Section 564.06, F.S., except excise taxes imposed on wine produced by manufacturers in Florida from products grown in Florida; or

c. Excise tax on malt beverages imposed under Section 563.05, F.S.

2. The tax credit taken on a return filed with the Division is limited to 90 percent of the tax due on the return. Taxpayers must attach a copy of the certificate of contribution from each

eligible nonprofit scholarship funding organization to the tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(f) Contributions to an eligible nonprofit scholarship funding organization are not payments of estimated tax or installment payments of tax.

**(7) CARRYFORWARD OF UNUSED CREDITS.**

(a) When a taxpayer is unable to use a tax credit during the period specified by the Department in the approval letter because the taxpayer's liability is insufficient, the taxpayer may apply to carry forward the unused tax credit amount for a period not to exceed three years. Taxpayers must submit an Application for Tax Credit for Contributions to Nonprofit Scholarship Funding Organizations (Form DR-116000, R. 07/10, hereby incorporated by reference, Effective 07/10) requesting approval to carry forward the unused portion of the tax credit during the year in which the taxpayer wants to carry forward the unused tax credit. Taxpayers must submit a separate application to carry forward any unused credit allocation for each state fiscal year. Applications to carry forward amounts beyond the three year period will not be accepted by the Department. See paragraph (4)(a) for submitting the application to the Department.

(b) A separate application to carry forward an unused tax credit is required for each beverage license issued by the Division for which a separate return to report and pay the excise taxes on liquor, wine, and malt beverages is filed with the Division.

(c) Within ten days of receipt of the application, the Department will send written correspondence regarding the amount of the credit carryforward, or the reason the carryforward request could not be approved. For excise tax on liquor, wine, and malt beverages, the Division must approve the carryforward before the Department will issue such correspondence. No request will be approved when the application for a credit allocation carryforward is submitted for a period beyond three years from the year in which the credit allocation was approved.

(d) A taxpayer may not convey, assign, or transfer a credit allocation to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction.

**(8) RESCINDMENT OF UNUSED TAX CREDITS.**

(a) The rescindment provision allows credit allocations that will not be used by the taxpayer to be reallocated to other taxpayers who may use the credit allocation. Taxpayers must submit an Application for Rescindment of Tax Credit Allocation for Contributions to Nonprofit Scholarship Funding Organizations (Form DR-116100, R. 07/10, hereby incorporated by reference, Effective 07/10) to the Department to rescind all or a portion of unused credit allocation.

(b) An application for rescindment of the unused credit allocation by the Department will not be approved when:

1. The amount of credit allocation requested to be rescinded has been claimed as a credit on a previously filed return;

2. The taxpayer has had more than one approved rescindment of credit within the last three tax years; or,

3. The allocation year is closed for all taxpayers. The allocation period for a calendar year is closed for all taxes and all taxpayers on November 30 of the subsequent calendar year.

(c) Within ten days of receipt of an application, the Department will send written correspondence regarding the amount of the rescindment, or the reason rescindment could not be approved. For excise tax on liquor, wine, and malt beverages, the Division must approve the rescindment before the Department will issue such correspondence.

(d) When the approval of a rescindment allows the tax credit cap for a state fiscal year to be reopened and available for allocation, the Department will notify each nonprofit scholarship funding organization that the tax credit cap is available for allocation.

(9) APPLICATIONS. Copies of the applications used by the Department in the administration of the Florida Tax Credit Scholarship Program are available, without cost, by one or more of the following methods: 1) downloading the application from the Department's Internet site at [www.myflorida.com/dor/forms](http://www.myflorida.com/dor/forms); or, 2) calling the Department at (800)352-3671, Monday through Friday, 8 a.m. to 7 p.m., Eastern Time; or, 3) visiting any local Department of Revenue Service Center or, 4) writing the Florida Department of Revenue, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Department's TDD at (800)367-8331 or (850)922-1115.

Rulemaking Authority s. 20, Ch. 2010-24, L.O.F. Law Implemented 92.525(1)(b), 211.02, 211.026, 212.183, 213.37, 220.187, 624.51055 FS., Ch. 2010-24, L.O.F. History--New 7-21-10.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.

EFFECTIVE DATE: July 21, 2010

**DEPARTMENT OF REVENUE**

**Sales and Use Tax**

RULE NO.:	RULE TITLE:
12AER10-05	Sales of Books, Clothing, and School Supplies During the Period August 13 through August 15, 2010

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Section 1, Chapter 2010-93, Laws of Florida, authorizes the Department of Revenue to promulgate emergency rules to implement the provisions of the law specifying a period during which the sale of certain books, clothing, and school supplies are exempt from sales and use

tax. The law provides that conditions necessary for an emergency rule have been met. The promulgation of this emergency rule ensures that the public is notified in the most expedient and appropriate means regarding the exemption during the period from 12:01 a.m., August 13, 2010, through midnight, August 15, 2010, for sales of books, clothing, wallets, or bags having a selling price of \$50 or less per item and for sales of school supplies having a selling price of \$10 per item or less. The exemption does not apply to sales within a theme park or entertainment complex as defined in Section 509.013(9), F.S., or within a public lodging establishment as defined in Section 509.013(4), F.S., or within an airport as defined in Section 330.27(2), F.S. The rule defines "clothing," "books," "school supplies," "theme park or entertainment complex," "public lodging establishment," "airport" and "mail order sales." The rule describes the items that are included in the exemption and explains how various transactions are to be handled for purposes of the exemption, including sales of sets of both exempt and taxable items, items normally sold as a unit, mail order sales, shipping and handling charges, layaway sales, rain checks, exchanges, refunds, coupons, rebates, and discounts, repairs and alterations, gift certificates, rentals of clothing, reporting requirements, documentation to be maintained, and merchant's license fees. The rule provides a list of items and their taxable status during the exemption period for clothing, school supplies, and books.

**REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES:** The Legislature expressly authorized the promulgation of an emergency rule to administer the provisions of Section 1, Chapter 2010-93, Laws of Florida, which specify a period during which the sale of certain books, clothing, and school supplies are exempt from sales and use tax. Additionally, an emergency rule is the most expedient and appropriate means of notifying dealers and taxpayers of the provisions of Section 1, Chapter 2010-93, Laws of Florida.

**SUMMARY:** Emergency Rule 12AER10-05 notifies the general public and retailers of the exemption during the period from 12:01 a.m., August 13, 2010, through midnight, August 15, 2010, for sales of books, clothing, wallets, or bags having a selling price of \$50 or less per item and for sales of school supplies having a selling price of \$10 per item or less.

**THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS:** Gary Gray, Revenue Program Administrator I, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)488-6398

**THE FULL TEXT OF THE EMERGENCY RULE IS:**

12AER10-05 Sales of Books, Clothing, and School Supplies During the Period August 13 through August 15, 2010.

(1) Exempt Book and Clothing Sales.

(a) Beginning at 12:01 a.m. on August 13, 2010, and ending at midnight on August 15, 2010 (the exemption period), no tax is due on the sale or purchase of any book, article of clothing, wallet, or bag, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, with a selling price of \$50.00 or less. This exemption does not apply to sales of books, clothing, wallets, or bags within a theme park, entertainment complex, public lodging establishment, or airport.

(b)1. The sales tax exemption applies to each eligible book, item of clothing, wallet, or bag, selling for \$50.00 or less. The exemption applies regardless of how many items are sold on the same invoice to a customer.

2. Example: A customer purchases two shirts for \$40.00 each. Both items will qualify for the exemption, even though the customer's total purchase price (\$80.00) exceeds \$50.00.

(c)1. The exemption does not apply to the first \$50.00 of price of an eligible book, item of clothing, wallet, or bag, selling for more than \$50.00.

2. Example: A customer purchases a pair of pants costing \$70.00. Tax is due on the entire \$70.00.

(2) Exempt Sales of School Supplies.

(a) Beginning at 12:01 a.m. on August 13, 2010, and ending at midnight on August 15, 2010 (the exemption period), no tax is due on the sale or purchase of any item of school supplies with a selling price of \$10.00 or less. This exemption does not apply to sales of school supplies within a theme park, entertainment complex, public lodging establishment, or airport.

(b)1. The sales tax exemption applies to each eligible item of school supplies selling for \$10.00 or less. The exemption applies regardless of how many items are sold on the same invoice to a customer.

2. Example: A customer purchases five composition books for \$2.50 each. All five items will qualify for the exemption, even though the customer's total purchase price (\$12.50) exceeds \$10.00.

(c)1. The exemption does not apply to the first \$10.00 of price of an eligible item of school supplies selling for more than \$10.00.

2. Example: A customer purchases a calculator costing \$18.00. Tax is due on the entire \$18.00.

(3) Definitions.

(a) "Clothing" means any article of wearing apparel, including all footwear, except skis, swim fins, in-line skates, and other skates, intended to be worn on or about the human body. "Clothing" does not include watches, watchbands, jewelry, umbrellas, or handkerchiefs.

(b) "Book" means a set of printed sheets bound together and published in a volume. The term "book" does not include newspapers, magazines, or other periodicals, or audio books.

Books are different from periodicals in that books, in addition to the above, are also generally identified with an International System Book Number (ISBN), while periodicals are dated and generally have an issue number, but not an ISBN.

(c) "School supplies" means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue, paste, rulers, computer disks, protractors, compasses, and calculators.

(d) "Theme park or entertainment complex" means a complex comprised of at least 25 contiguous acres owned and controlled by the same business entity and which contains permanent exhibitions and a variety of recreational activities and has a minimum of 1 million visitors annually.

(e)1. "Public lodging establishment" means any unit, group of units, dwelling, building, or group of buildings within a single complex of buildings, which is rented to guests more than three times in a calendar year for periods of less than 30 days or 1 calendar month, whichever is less, or which is advertised or held out to the public as a place regularly rented to guests. License classifications of public lodging establishments, and the definitions therefor, are set out in Section 509.242, F.S. For the purpose of licensure, the term does not include condominium common elements as defined in Section 718.103, F.S.

2. The following are excluded from the definition in subparagraph 1.:

a. Any dormitory or other living or sleeping facility maintained by a public or private school, college, or university for the use of students, faculty, or visitors;

b. Any hospital, nursing home, sanitarium, assisted living facility, or other similar place;

c. Any place renting four rental units or less, unless the rental units are advertised or held out to the public to be places that are regularly rented to transients;

d. Any unit or group of units in a condominium, cooperative, or timeshare plan and any individually or collectively owned one-family, two-family, three-family, or four-family dwelling house or dwelling unit that is rented for periods of at least 30 days or 1 calendar month, whichever is less, and that is not advertised or held out to the public as a place regularly rented for periods of less than 1 calendar month, provided that no more than four rental units within a single complex of buildings are available for rent;

e. Any migrant labor camp or residential migrant housing permitted by the Department of Health, under Sections 381.008-.00895, F.S.; and

f. Any establishment inspected by the Department of Health and regulated by Chapter 513, F.S.

(f) "Airport" means an area of land or water used for, or intended to be used for, landing and takeoff of aircraft, accessory or relative areas, buildings, facilities, or rights-of-way necessary to facilitate such use or intended use.

(g) "Mail order sale" is a sale of tangible personal property, ordered by mail or other means of communication, from a dealer who receives the order in another state of the United States, or in a commonwealth, territory, or other area under the jurisdiction of the United States, and transports the property or causes the property to be transported, whether or not by mail, from any jurisdiction of the United States, including this state, to a person in this state, including the person who ordered the property.

(4) Sales of Sets Containing Both Exempt and Taxable Items.

(a) When exempt items are normally sold together with taxable merchandise as a set or single unit, the full price is subject to sales tax.

(b) Example: A gift set consisting of a wallet and key chain is sold for a single price of \$35.00. Although the wallet would otherwise be exempt during the exemption period, the full price of the gift set is taxable because the key chain is taxable.

(c) Example: A desk set consisting of a stapler and a pair of scissors is sold for a single price of \$9.95. Although the scissors would otherwise be exempt during the exemption period, the full price of the desk set is taxable because the stapler is taxable.

(5) Articles Normally Sold as a Unit.

(a) Articles that are normally sold as a unit must continue to be sold in that manner; they cannot be separately stated and sold as individual items in order to obtain the exemption.

(b) Example: A pair of shoes normally sells for \$80.00. The pair cannot be split in order to sell each shoe for \$40.00 to qualify for the exemption.

(c) Example: A suit is normally priced at \$125.00 on a single price tag. The suit cannot be split into separate articles so that any of the components may be sold for \$50.00 or less in order to qualify for the exemption. However, components that are normally priced as separate articles may continue to be sold as separate articles and qualify for the exemption if the price of an article is \$50.00 or less.

(d) Example: A pen and pencil set is normally priced at \$18.00 on a single price tag. The set cannot be split into separate articles so that either of the components may be sold for \$10.00 or less in order to qualify for the exemption.

(e) Example: A set of five books normally sells for \$199.95 on a single set price. The set cannot be split into separate articles so that each books sells for \$50.00 or less.

(6) Buy One, Get One Free or for a Reduced Price.

(a) The total price of items advertised as “buy one, get one free.” or “buy one, get one for a reduced price.” cannot be averaged in order for both items to qualify for the exemption.

(b) Example: A retailer advertises pants as “buy one, get one free.” The first pair of pants is priced at \$70.00; the second pair of pants is free. Tax is due on \$70.00. The store cannot sell each pair of pants for \$35.00 in order for the items to qualify for the exemption. However, the retailer may advertise and sell the items for 50% off, selling each pair of \$70.00 pants for \$35.00, making each pair eligible for the exemption.

(c) Example: A retailer advertises shoes as “buy one pair at the regular price, get a second pair for half price.” The first pair of shoes is sold for \$60.00; the second pair is sold for \$30.00 (half price). Tax is due on the \$60.00 shoes, but not on the \$30.00 shoes. The store cannot sell each pair of shoes for \$45.00 in order for the items to qualify for the exemption. However, a retailer may advertise the pairs for 25% off, thereby selling each pair of \$60.00 shoes for \$45.00, making each pair eligible for the exemption.

(7) Mail Order Sales.

(a) For purposes of this exemption, eligible items purchased by mail order, including sales transactions over the Internet, will receive the exemption if the order is accepted by the mail order company during the exemption period for immediate shipment. When the acceptance of the order by the mail order company occurs during the exemption period, the exemption will apply even if delivery is made after the exemption period.

(b) An order is accepted by the mail order company when it has taken an action to fill the order for immediate shipment. Actions to fill an order include, but are not limited to, placing an “in date” stamp on a mail order, assigning an “order number” to a telephone order, or confirming an Internet order by e-mail message.

(c) An order is for immediate shipment when delayed shipment is not requested by the customer. An order is for immediate shipment notwithstanding that the shipment may be delayed because of a backlog of orders or because stock is currently unavailable to, or on back order by, the company.

(8) Shipping and Handling Charges.

(a) Shipping and handling charges are included as part of the sales price of the eligible item, whether or not separately stated. If multiple items are shipped on a single invoice, to determine if any items qualify for the exemption, the shipping and handling charge must be proportionately allocated to each item ordered, and separately identified on the invoice.

(b) Example 1: A customer orders a jacket for \$50.00. The shipping charge to deliver the jacket to the customer is \$5.00. The selling price of the jacket is \$55.00. Tax is due on the full selling price.

(c) Example 2. A customer orders a suit for \$300.00 and a shirt for \$40.00. The transportation charge to deliver the items is \$15.00. The \$15.00 transportation charge must be proportionately and separately allocated between the items:  $\$300 / \$340 = 88\%$ ; therefore, 88% of the \$15.00 shipping charge, or \$13.20, must be allocated to the suit, and separately identified on the invoice as such. The remaining 12% of the \$15.00 shipping charge, or \$1.80, must be allocated to the shirt, and separately identified on the invoice as such. The selling price of the shirt is \$40.00 plus \$1.80, totaling \$41.80, and therefore qualifying for the exemption.

Suit	\$300.00
Shipping for suit	13.20
Shirt	40.00
Shipping For shirt	1.80

(d) Example 3. A customer orders a suit for \$300.00 and a shirt for \$45.00. The transportation charge to deliver the items is \$50.00. The \$50.00 transportation charge must be proportionately and separately allocated between the items:  $\$300 / \$345 = 87\%$ . Therefore, 87% of the \$50.00 shipping charge, or \$43.50, must be allocated to the suit, and separately identified on the invoice as such. The remaining 13% of the \$50.00 shipping charge, or \$6.50, must be allocated to the shirt, and separately identified on the invoice as such. The selling price of the shirt is \$45.00 plus \$6.50, totaling \$51.50. Since the selling price of the shirt exceeds \$50.00, the purchase of the shirt is taxable.

Suit	\$300.00
Shipping for suit	43.50
Shirt	45.00
Shipping For shirt	6.50

(9) Layaway sales. A layaway sale is a transaction in which merchandise is set aside for future delivery to a customer who makes a deposit, agrees to pay the balance of the purchase price over a period of time, and receives the merchandise at the end of the payment period.

(a) For purposes of this exemption, eligible items will qualify for the exemption if:

1. A retailer and a customer enter into a contract for a layaway sale during the exemption period;
2. The customer makes the usual deposit in accordance with the retailer’s layaway policy;
3. The merchandise is segregated from the retailer’s inventory; and
4. The final payment is made during or after the exemption period.

(b) If final payment on a layaway order is made by and the merchandise is given to the customer during the exemption period, that sale of eligible items will qualify for the exemption, even when the qualified items were placed on layaway before the exemption period.



(10) Rain checks. Eligible items purchased during the exemption period using a rain check will qualify for the exemption regardless of when the rain check was issued. However, issuance of a rain check during the exemption period will not qualify eligible items for the exemption if the item is actually purchased after the exemption period.

(11) Exchanges.

(a) If a customer purchases an eligible item during the exemption period, then later exchanges the item for the same item (different size, different color, etc.), no additional tax will be due even if the exchange is made after the exemption period.

(b) If a customer purchases an eligible item during the exemption period, then later returns the item and receives credit on the purchase of a different item, the appropriate sales tax will apply to the sale of the newly purchased item.

(c) Examples:

1. During the exemption period, a customer purchases a \$50.00 dress that qualifies for the exemption. Later, during the exemption period, the customer exchanges the \$50.00 dress for a \$75.00 dress. Tax is due on the \$75.00 dress. The \$50.00 credit from the returned item cannot be used to reduce the sales price of the \$75.00 item to \$25.00 for exemption purposes.

2. A customer purchases a \$35.00 shirt during the exemption period. After the exemption period, the customer exchanges the shirt for a \$35.00 jacket. Since the jacket was not purchased during the exemption period, tax is due on the \$35.00 price of the jacket.

3. A customer purchases notebook filler paper for \$3.95 during the exemption period. Later during the exemption period, the customer exchanges the notebook filler paper for note pads costing the same amount. Tax is due on the note pads, because they are not eligible for the exemption.

(12) Refunds.

(a) A customer who pays tax to a dealer on an eligible item when no tax is due must secure a refund of the tax from the dealer and not from the Department of Revenue.

(b) For the period August 13, 2010, through October 31, 2010, when a customer returns an item that would qualify for the exemption, no refund of tax shall be given unless the customer provides a receipt or invoice showing tax was paid, or the retailer has sufficient documentation to show that tax was paid on the specific item.

(13) Coupons, Rebates, and Discounts.

(a)1. Manufacturer's coupons. Manufacturer's coupons do not reduce the sales price of an item. Therefore, a manufacturer's coupon cannot be used to reduce the selling price of a book or an item of clothing to \$50.00 or less, or a school supply item to \$10.00 or less, in order to qualify for the exemption.

2. Example: A jacket sells for \$55.00. The customer has a \$10.00 manufacturer's coupon good for the purchase of the jacket. The manufacturer's coupon does not reduce the sales price of the jacket. Tax is due on \$55.00, even though the customer only pays the retailer \$45.00 for the jacket.

2. Example: A customer buys a \$400.00 suit and a \$55.00 shirt. The retailer is offering a 10 percent discount. After applying the 10 percent discount, the final sales price of the suit is \$360.00, and the sales price of the shirt is \$49.50. The suit is taxable (its price is over \$50.00), and the shirt is exempt (its price is less than \$50.00).

(b)1. Store coupons and discounts. Store coupons and discounts reduce the sales price of an item. Therefore, a store coupon or discount can be used to reduce the sales price of an item to \$50.00 or less, or of a school supply item to \$10.00 or less, in order to qualify for the exemption.

(c)1. Rebates. Rebates occur after the sale and do not affect the sales price of an item purchased.

2. Example: A jacket sells for \$55.00. The customer receives a \$10.00 rebate from the manufacturer. The rebate occurs after the sale, so it does not reduce the sales price of the jacket. Tax is due on \$55.00.

(14) Repairs and Alterations to Eligible Items.

(a) Repairs to eligible items do not qualify for the exemption.

(b)1. Alterations to clothing or footwear do not qualify for the exemption, even though alterations may be sold, invoiced, and paid for at the same time as the item to be altered.

2. Example: A customer purchases a pair of pants for \$49.00 and pays \$5.00 to the retailer to have the pants cuffed. The \$49.00 charge for the pants is exempt; however, tax is due on the \$5.00 alterations charge.

(15) Gift Certificates.

(a) Eligible items purchased during the exemption period using a gift certificate will qualify for the exemption, regardless of when the gift certificate was purchased. Eligible items purchased after the exemption period using a gift certificate are taxable, even if the gift certificate was purchased during the exemption period. A gift certificate cannot be used to reduce the selling price of a book or an item of clothing to \$50.00 or less, or of a school supply item to \$10.00 or less, in order for the item to qualify for the exemption.

(b) Example: A customer purchases a dress priced at \$90.00 and uses a \$50.00 gift certificate. Tax is due on \$90.00. The gift certificate does not reduce the selling price to \$40.00 for purposes of the exemption.

(16) Rentals. Rentals of books, clothing, or footwear do not qualify for the exemption.

(17) Reporting. No special reporting procedures are necessary to report exempt sales made during the exemption period. Sales should be reported as currently required by law.

(18) Record Retention and Documentation. No special record keeping requirements are necessary. Records should be maintained as currently required by law.

(19) License Fees or Other Fees imposed by Panama City and Panama City Beach.

(a) The cities of Panama City and Panama City Beach impose upon retailers a Merchant’s License Tax or similar gross receipts tax or fee, which may be passed on to the customer. The Merchant’s License Tax is included in the sales price of each item, whether or not the tax is separately stated on the invoice.

(b) Example: A jacket sells for \$49.95. The separately stated 1% gross receipts fee for this item is \$0.50. Since the gross receipts fee is part of the sales price of the item (\$50.45), the jacket will not qualify for the exemption.

(20) List of Items of Clothing and Their Taxable Status During the Exemption Period. The following is a list of items of clothing and their taxable status during the exemption period, if they are sold for \$50.00 or less. This is not an inclusive list. T = Taxable, E = Exempt.

- A
- T Accessories (generally)
- E Belt buckles
- E Bow ties
- E Hair nets, bows, clips, and bands
- E Handbags
- T Handkerchiefs
- T Jewelry
- E Neckwear
- E Ponytail holders
- E Scarves
- E Ties
- E Wallets
- T Watch bands
- T Watches
- E Aerobic clothing
- E Antique clothing
- E Aprons/Clothing shields
- T Athletic gloves
- T Athletic pads
- E Athletic supporters
  
- B
- E Baby clothes
- E Backpacks
- E Bandanas
- E Baseball cleats
- E Bathing suits, caps, and cover-ups
- E Belt buckles
- E Belts

- T Belts for weightlifting
- E Bibs
- E Blouses
- E Book bags
- E Boots (except ski boots)
- E Bowling shoes (sold)
- T Bowling shoes (rented)
- E Bow ties
- E \*Braces and supports worn to correct or alleviate a physical incapacity or injury
- E Bras
- T Briefcases
  
- C
- E Caps and hats
- T Checkbook covers (separate from wallets)
- T Chest protectors
- E \*Choir and altar clothing
- E Cleated or spiked shoes
- E \*Clerical vestments
- T Cloth and lace, knitting yarns, and other fabrics
- T Clothing repair items, such as thread, buttons, tapes, iron-on patches, zippers
- E Coats and wraps
- E Coin purses
- T Corsages and boutonnières
- E Corsets and corset laces
- T Cosmetic bags
- E Costumes
- E Coveralls
- T Crib blankets
- T Cufflinks
  
- D
- E Diaper bags
- E Diapers, diaper inserts (adult and baby, cloth or disposable)
- T Diving suits
- E Dresses
- T Duffel bags
  
- E
- T Elbow pads
- E Employee uniforms
  
- F
- E Fanny packs
- T Fins
- T Fishing boots (waders)
- E Fishing vests (nonflotation)

- T Football pads  
E Formal clothing (unless rented)
- G  
T Garment bags  
E Garters and garter belts  
E Girdles, bras, and corsets  
E Gloves (generally)  
T Baseball  
T Batting  
T Bicycle  
E Dress (unless rented)  
E Garden  
T Golf  
T Hockey  
E Leather  
T Rubber  
T Surgical  
T Tennis  
E Work  
T Goggles (except \*prescription)  
E Graduation caps and gowns  
E Gym suits and uniforms
- H  
E Hair nets, bows, clips, and bands  
E Handbags  
T Handkerchiefs  
T Hard hats  
E Hats  
T Helmets (bike, baseball, football, hockey, motorcycle, sports)  
E Hosiery, including support hosiery  
E Hunting vests
- I – J  
T Ice skates  
T In-line skates  
E Insoles  
E Jackets  
E Jeans  
T Jewelry
- K  
T Key chains  
T Knee pads
- L  
E Lab coats  
E Leg warmers
- E Leotards and tights  
T Life jackets and vests  
E Lingerie  
T Luggage
- M – N  
T Make-up bags  
E Martial arts attire  
E Neckwear and ties
- O – P  
E Overshoes  
T Pads (football, hockey, soccer, elbow, knee, shoulder)  
T Paint or dust masks  
E Pants  
E Panty hose  
T Patterns  
E Ponchos  
T Protective masks (athletic)  
E Purses
- R  
E Raincoats and rainhats  
E Receiving blankets  
E \*Religious clothing  
T Rented clothing (including uniforms, formal wear, and costumes)  
T Repair of wearing apparel  
E Robes  
T Roller blades  
T Roller skates  
E Rubber shoes
- S  
E Safety clothing  
T Safety glasses (except \*prescription)  
E Safety shoes  
E Scarves  
E Scout uniforms  
T Shaving kits/bags  
E Shawls and wraps  
T Shin guards and padding  
E Shirts  
E Shoe inserts  
E Shoes (including athletic)  
E Shoulder pads (for dresses, jackets, etc.)  
T Shoulder pads (football, hockey, sports)  
E Shorts  
T Skates (ice, in-line, roller)  
T Ski boots (snow)

- T Ski vests (water)
- E Ski suits (snow)
- T Skin diving suits
- E Skirts
- E Sleepwear, nightgowns, pajamas
- E Slippers
- E Slips
- E Socks
- T Sports helmets
- T Sports pads (football, hockey, soccer, knee, elbow, shoulder)
- E Sports uniforms (except pads, helmets)
- T Suitcases
- E Suits, slacks, and jackets
- T Sunglasses (except \*prescription)
- E Suspenders
- E Sweatbands
- E Sweaters
- T Swimming masks
- E Swim suits and trunks
  
- T
- E Ties (neckties - all)
- E Tights
- E Tuxedos, excluding cufflinks and rentals
  
- U
- T Umbrellas
- E Underclothes
- E Uniforms (work, school, and athletic - excluding pads)
  
- V – W
- E Vests
- E Wallets
- T Watchbands
- T Water ski vests
- T Weight lifting belts
- T Wet and dry diving suits
- T Wigs, toupees, and chignons
- E Work clothes and uniforms

\*These items are always exempt as prosthetic or orthopedic appliances, or due to another specific exemption.

(21) List of School Supplies and Their Taxable Status During the Exemption Period. The following is a list of school supplies and their taxable status during the exemption period if they are sold for \$10.00 or less. This is not an inclusive list. T = Taxable, E = Exempt.

- E Binders
- E Calculators

- E Cellophane (transparent) tape
- E Colored pencils
- E Compasses
- E Composition books
- E Computer disks (floppies and blank CDs)
- T Computer paper
- E Construction paper
- T Correction tape, fluid, or pens
- E Crayons
- E Erasers
- E Folders
- E Glue (stick & liquid)
- E Highlighters
- E Legal pads
- E Lunch boxes
- E Markers
- T Masking tape
- E Notebook filler paper
- E Notebooks
- E Paste
- E Pencils, including mechanical and refills
- E Pens, including felt, ballpoint, highlighters, and fountain, and refills
- E Poster board
- E Poster paper
- T Printer paper
- E Protractors
- E Rulers
- E Scissors
- T Staplers
- T Staples

(22) List of Books and Their Taxable Status During the Exemption Period. The following is a list of books and their taxable status during the exemption period if they are sold for \$50.00 or less. This is not an inclusive list. T = Taxable, E = Exempt.

- T Audio books
- E Bibles\*
- T Books with no publisher
- E Books with a publisher
- E Children’s books (published)
- E Foreign and old books (even without ISBN)
- T Greeting cards
- E Instruction manuals (bound and published)
- T Magazines\*
- T Movies
- E Music books
- T Newspapers\*
- T Periodicals
- E Textbooks (published)

\*Subscriptions to newspapers and magazines that are delivered by mail remain exempt from tax. Bibles are always exempt.

This rule shall take effect on August 2, 2010.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1), (2) FS., Section 1, Chapter 2010-93, L.O.F. Law Implemented 95.091, 212.02(16), 212.05, 212.0596, 212.06, 212.13, 213.35, 215.26(1), 330.27(2), 509.013(4), (9) FS., Chapter 2010-93, L.O.F. History—New 8-2-10.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.

EFFECTIVE DATE: August 2, 2010

**BOARD OF TRUSTEES OF THE INTERNAL IMPROVEMENT TRUST FUND**

Notices for the Board of Trustees of the Internal Improvement Trust Fund between December 28, 2001 and June 30, 2006, go to <http://www.dep.state.fl.us/> under the link or button titled “Official Notices.”

**EXECUTIVE OFFICE OF THE GOVERNOR**

**Office of Tourism, Trade and Economic Development**

RULE NOS.:	RULE TITLES:
27MER10-1	Definitions and Forms
27MER10-2	Application Process
27MER10-3	Certification

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: The Florida Legislature designated Emergency Rulemaking as the appropriate process for promulgating rules for the Manufacturing and Spaceport Investment Incentive Program in Section 288.1083(9), Florida Statutes.

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: The Office of Tourism, Trade, and Economic Development has developed the proposed rules and corresponding forms in consultation with representation from Enterprise Florida, Florida Department of Revenue, the Agency for Workforce Innovation, and Florida House and Senate Staff. Agency and legislative staff reviewed the forms incorporated into the rules, and the rules were drafted with Office and outside counsel in accordance with the direction provided in the forms. Such process is fair since a cross section of interested agencies have been involved along with staff involved in drafting the legislation. Additionally, the rules provide that any final agency action made under these rules is subject to Chapter 120, Florida Statutes.

SUMMARY: The rules govern the allocation and certification process for the Manufacturing and Spaceport Investment Incentives Program.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULES IS: Michelle Ramsey Dennard, Office of Tourism, Trade, and Economic Development, Suite 1902 The Capitol, Tallahassee, Florida 32399, (850)487-2568, [michelle.dennard@eog.myflorida.com](mailto:michelle.dennard@eog.myflorida.com)

THE FULL TEXT OF THE EMERGENCY RULES IS:

27MER10-1 Definitions and Forms.

As used in Emergency Rules 27MER10-1 and 27MER10-2, the following capitalized terms have the meanings indicated. All referenced forms are available on the internet at [http://www.flgov.com/financial\\_incentives](http://www.flgov.com/financial_incentives) or may be obtained from the Office.

(1) “Allocation” means a set aside of available tax refund amounts.

(2) “Allocation Application” means the standard “Manufacturing and Spaceport Investment Incentives Program Allocation Application” form OTTED 9102-1 (6/10), which is hereby incorporated by reference.

(3) “Applicant” means a business that seeks Certification under Section 288.1083, F.S.

(4) “Application Period” means July 1, 2010 through June 30, 2011 for the 2010-11 Fiscal Year and then January 1 through June 30 of each fiscal year thereafter.

(5) “Certification” means the approval of eligible equipment purchases required for application to the Department of Revenue for a tax refund payment.

(6) “Office” means the Office of Tourism, Trade, and Economic Development, whose address is Suite 1902, The Capitol, 402 S. Monroe Street, Tallahassee, Florida 32399-0001.

(7) “Request for Certification” means the standard “Manufacturing and Spaceport Investment Incentives Program Request for Certification” form OTTED 9102-2 (6/10) which is hereby incorporated by reference.

Rulemaking Authority 288.1083(9) FS. Law Implemented 288.1083 FS. History—New 7-22-10.

27MER10-2 Application Process.

(1) An Applicant shall submit the original of its completed Allocation Application to the Office during the Application Period.

(2) The Office shall date and time stamp all Applications upon receipt, and thereafter take reasonable steps to preserve the integrity of the Application.

(3) The Office shall have 10 business days to review each Allocation Application for completeness and to notify any Applicant in writing if the Office determines that its Allocation Application is incomplete. The Office’s notice shall specify the reasons for its determination, and the Applicant shall have five

(5) business days after receipt of such notice to submit a revised Allocation Application to the Office. If the Applicant fails to submit a revised Allocation Application within the required time, the Office shall notify the Applicant in writing that it is removed from further consideration.

(4) The Office shall evaluate each complete Allocation Application in accordance with the requirements of Section 288.1083, Florida Statutes.

(5) Within thirty (30) days after an Allocation Application is deemed complete, the Office shall approve or disapprove each Allocation Application. If an Allocation Application is approved, the Office shall issue an Allocation up to \$50,000 of tax refunds to the successful Applicant, providing written notice of such Allocation to the Applicant.

Rulemaking Authority 288.1083(9) FS. Law Implemented 288.1083 FS. History--New 7-22-10.

27MER10-3 Certification.

(1) Within thirty (30) days after the Applicant has purchased the eligible equipment that was the basis for the original Allocation, the Applicant shall provide a Request for Certification and required supporting documentation to the Office prior to September 1st of the fiscal year following the fiscal year the Allocation was issued.

(2) If the Request for Certification and supporting documentation is not received prior to September 1st of the fiscal year following the fiscal year the Allocation was issued, the allocation will be withdrawn and issued to the next Applicant in the queue.

(3) The Office shall review such documentation to confirm the cost of eligible equipment purchases supporting the claim of State sales and use tax paid thereon.

(4) If the Office disapproves the request for certification, the Office shall notify the Applicant, specifying the reason for such determination.

(5) If the Office approves the Request for Certification, the Office shall notify the Applicant and the Florida Department of Revenue.

(6) The Office's decisions shall be subject to review under Chapter 120, F.S.

Rulemaking Authority 288.1081(7) FS. Law Implemented 288.1081 FS. History--New 7-22-10.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.

EFFECTIVE DATE: July 22, 2010

**DEPARTMENT OF THE LOTTERY**

RULE NO.: 53ER10-26  
 RULE TITLE: Instant Game Number 1064, 2 FOR THE MONEY

SUMMARY: This emergency rule describes Instant Game Number 1064, "2 FOR THE MONEY," for which the Department of the Lottery will start selling tickets on a date to be determined by the Secretary of the Department. The rule sets forth the specifics of the game; determination of prizewinners; estimated odds of winning, value and number of prizes in the game.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Faith L. Schneider, Legal Analyst, Department of the Lottery, 250 Marriott Drive, Tallahassee, Florida 32399-4011

THE FULL TEXT OF THE EMERGENCY RULE IS:

53ER10-26 Instant Game Number 1064, 2 FOR THE MONEY.

(1) Name of Game. Instant Game Number 1064, "2 FOR THE MONEY."

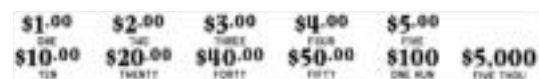
(2) Price. 2 FOR THE MONEY lottery tickets sell for \$1.00 per ticket.

(3) 2 FOR THE MONEY lottery tickets shall have a series of numbers in machine readable code (or bar code) on the back of the ticket, along with a validation number under the latex area on the ticket. To be a valid winning 2 FOR THE MONEY lottery ticket, the ticket must meet the applicable requirements of Rule 53ER10-1, F.A.C.

(4) The play symbols and play symbol captions are as follows:



(5) The "PRIZE" symbols and prize symbol captions are as follows:



(6) The legends are as follows:



(7) Determination of Prizewinners.

(a) There are two games on a ticket; each game is played separately. A ticket having three "2" play symbols and corresponding play symbol captions in any vertical, horizontal or diagonal row in a game shall entitle the claimant to the prize shown in the PRIZE area of that game.

(b) The prizes are: \$1.00, \$2.00, \$3.00, \$4.00, \$5.00, \$10.00, \$20.00, \$40.00, \$50.00, \$100 and \$5,000.

(8) The estimated odds of winning, value and number of prizes in Instant Game Number 1064 are as follows:

GAME PLAY	WIN	ESTIMATED ODDS OF 1 IN	NUMBER OF WINNERS IN 50 POOLS OF 240,000 TICKETS PER POOL
\$1	\$1	10.71	1,120,000
\$1 x 2	\$2	30.00	400,000
\$2	\$2	30.00	400,000
\$1 + \$2	\$3	150.00	80,000
\$3	\$3	150.00	80,000
\$1 + \$3	\$4	300.00	40,000
\$2 x 2	\$4	300.00	40,000
\$4	\$4	300.00	40,000
\$2 + \$3	\$5	300.00	40,000
\$1 + \$4	\$5	300.00	40,000
\$5	\$5	300.00	40,000
\$5 x 2	\$10	150.00	80,000
\$10	\$10	300.00	40,000
\$10 x 2	\$20	500.00	24,000
\$20	\$20	750.00	16,000
\$20 x 2	\$40	3,000.00	4,000
\$40	\$40	3,000.00	4,000
\$10 + \$40	\$50	4,800.00	2,500
\$50	\$50	4,800.00	2,500
\$50 x 2	\$100	6,000.00	2,000
\$100	\$100	6,000.00	2,000
\$5,000	\$5,000	240,000.00	50

(9) The estimated overall odds of winning some prize in Instant Game Number 1064 are 1 in 4.81. Prizes, including the top prizes, are subject to availability at the time of ticket purchase. Prizes may be unavailable due to prior sale or other causes occurring in the normal course of business including, but not limited to, ticket damage, defect, theft, or loss.

(10) For reorders of Instant Game Number 1064, the estimated odds of winning, value, and number of prizes shall be proportionate to the number of tickets reordered.

(11) Payment of prizes for 2 FOR THE MONEY lottery tickets shall be made in accordance with rule of the Florida Lottery governing payment of prizes.

A copy of the current rule can be obtained from the Florida Lottery, Office of the General Counsel, 250 Marriott Drive, Tallahassee, Florida 32399-4011.

Rulemaking Authority 24.105(9)(a), (b), (c), 24.109(1), 24.115(1) FS. Law Implemented 24.105(9)(a), (b), (c), 24.115(1) FS. History--New 7-9-10.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.

EFFECTIVE DATE: July 9, 2010

**DEPARTMENT OF THE LOTTERY**

RULE NO.: 53ER10-27  
 RULE TITLE: Instant Game Number 1067, LUCKY \$100,000 A YEAR FOR LIFE

SUMMARY: This emergency rule describes Instant Game Number 1067, "LUCKY \$100,000 A YEAR FOR LIFE," for which the Department of the Lottery will start selling tickets on a date to be determined by the Secretary of the Department. The rule sets forth the specifics of the game; determination of prizewinners; estimated odds of winning, value and number of prizes in the game.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Faith L. Schneider, Legal Analyst, Department of the Lottery, 250 Marriott Drive, Tallahassee, Florida 32399-4011

THE FULL TEXT OF THE EMERGENCY RULE IS:

53ER10-27 Instant Game Number 1067, LUCKY \$100,000 A YEAR FOR LIFE.

(1) Name of Game. Instant Game Number 1067, "LUCKY \$100,000 A YEAR FOR LIFE."

(2) Price. LUCKY \$100,000 A YEAR FOR LIFE lottery tickets sell for \$10.00 per ticket.

(3) LUCKY \$100,000 A YEAR FOR LIFE lottery tickets shall have a series of numbers in machine readable code (or bar code) on the back of the ticket, along with a validation number under the latex area on the ticket. To be a valid winning LUCKY \$100,000 A YEAR FOR LIFE lottery ticket, the ticket must meet the applicable requirements of Rule 53ER10-1, F.A.C.

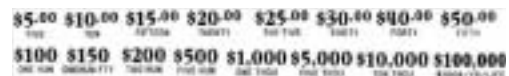
(4) The "YOUR NUMBERS" play symbols and play symbol captions are as follows:



(5) The "WINNING NUMBERS" play symbols and play symbol captions are as follows:



(6) The prize symbols and prize symbol captions are as follows:




(7) The legends are as follows:




(8) Determination of Prizewinners.

(a) A ticket having a play symbol and corresponding play symbol caption in the "YOUR NUMBERS" play area that matches a play symbol and corresponding play symbol caption

in the “WINNING NUMBERS” play area shall entitle the claimant to the corresponding prize shown for that symbol. A

ticket having a “” symbol in the “YOUR NUMBERS” play area shall entitle the claimant to double the prize shown

for that symbol. A ticket having a “” symbol in the “YOUR NUMBERS” play area shall entitle the claimant to ten times the prize shown for that symbol.

(b) The prizes are: \$5.00, \$10.00, \$15.00, \$20.00, \$25.00, \$30.00, \$40.00, \$50.00, \$100, \$150, \$200, \$500, \$1,000,

\$5,000, \$10,000 and .

**(9) Prize Payment Options.**

(a) The winner of a \$100,000 a year for life prize may choose one of two payment options for receiving his or her prize. Payment options are “Cash Option” or “Annual Payment.” At the time a \$100,000 a year for life prize is claimed, the terminal will produce a top prize player claim instructions ticket. The winner has sixty (60) days from the date the player claim instructions ticket is produced to file a claim choosing the Cash Option. If a winner does not choose the Cash Option within such time, the Annual Payment option will be applied. Once the winner files a claim and exercises the winner’s chosen option, the election of that option shall be final

(b) Cash Option prizes will be paid in a single cash payment equal to the amount of cash required to purchase U.S. Government Securities that would fund \$100,000 per year for twenty years, less applicable federal withholding taxes. This figure will be determined at the time the \$100,000 a year for life prize is claimed, or as soon thereafter as possible based on investment market hours, by obtaining quotes from at least two investment sources. The quote costing the least to fund the twenty year payment stream, had the annual payment option been selected, will be the amount of the Cash Option prize.

(c) Annual Payment prizes claimed by an individual will be paid in equal annual installments of \$100,000 for the life of the winner, with a minimum of twenty annual payments, less applicable federal withholding taxes. Annual Payment prizes claimed by a trust, corporation or other legal entity shall consist of twenty annual payments of \$100,000, less applicable federal withholding taxes.

(d) Any interest or earnings accruing on a \$100,000 a year for life prize prior to the prize payment or purchase of securities, under either the Cash Option or the Annual Payment Option, shall accrue to the State of Florida and not to the winner.

(10) The estimated odds of winning, value, and number of prizes in Instant Game Number 1067 are as follows:

GAME PLAY	VALUE	ESTIMATED ODDS OF 1 IN	NUMBER OF WINNERS IN 125 POOLS OF 120,000 TICKETS PER POOL
\$5 x 2	\$10	60.00	250,000
\$5 (\$\$)	\$10	30.00	500,000
\$10	\$10	30.00	500,000
\$5 x 3	\$15	60.00	250,000
\$5 + \$10	\$15	60.00	250,000
\$5 (\$\$) + \$5	\$15	30.00	500,000
\$15	\$15	60.00	250,000
\$5 x 4	\$20	60.00	250,000
(\$5 x 2) + \$10	\$20	100.00	150,000
\$10 x 2	\$20	150.00	100,000
\$10 (\$\$)	\$20	60.00	250,000
\$20	\$20	60.00	250,000
\$5 x 5	\$25	300.00	50,000
(\$5 x 3) + \$10	\$25	300.00	50,000
\$5 + (\$10 x 2)	\$25	300.00	50,000
\$5 (\$\$) + \$15	\$25	300.00	50,000
\$25	\$25	300.00	50,000
\$5 x 6	\$30	500.00	30,000
\$5 (\$\$) + (\$10 x 2)	\$30	500.00	30,000
\$10 x 3	\$30	600.00	25,000
\$15 (\$\$)	\$30	600.00	25,000
\$30	\$30	600.00	25,000
\$5 x 8	\$40	600.00	25,000
(\$5 x 2) + (\$10 x 3)	\$40	600.00	25,000
\$10 x 4	\$40	600.00	25,000
\$20 (\$\$)	\$40	600.00	25,000
\$40	\$40	960.00	15,625
\$5 x 10	\$50	750.00	20,000
\$5 (STAR)	\$50	750.00	20,000
\$20 + (\$15 x 2)	\$50	750.00	20,000
\$10 (\$\$) + \$15 (\$\$)	\$50	750.00	20,000
\$50	\$50	750.00	20,000
(\$5 x 10) + (\$10 x 5)	\$100	400.00	37,500
\$10 x 10	\$100	400.00	37,500
\$10 (STAR)	\$100	400.00	37,500
\$20 x 5	\$100	400.00	37,500
\$50 (\$\$)	\$100	400.00	37,500
\$100	\$100	480.00	31,250
\$10 x 15	\$150	10,000.00	1,500
\$15 x 10	\$150	10,000.00	1,500
\$15 (STAR)	\$150	10,000.00	1,500
\$50 + \$100	\$150	12,000.00	1,250
\$150	\$150	12,000.00	1,250
(\$10 x 10) + (\$20 x 5)	\$200	8,000.00	1,875
\$20 (STAR)	\$200	8,000.00	1,875



\$25 x 8	\$200	10,000.00	1,500
\$100 (\$\$)	\$200	10,000.00	1,500
\$200	\$200	10,000.00	1,500
(\$25 x 10) + (\$50 x 5)	\$500	12,000.00	1,250
\$50 (STAR)	\$500	12,000.00	1,250
(\$25 x 4) + (\$50 x 4) + \$100 (\$\$)	\$500	15,000.00	1,000
\$200 (\$\$) + \$100	\$500	12,000.00	1,250
\$500	\$500	12,000.00	1,250
(\$50 x 10) + (\$100 x 5)	\$1,000	24,000.00	625
\$100 (STAR)	\$1,000	24,000.00	625
\$200 x 5	\$1,000	24,000.00	625
\$500 (\$\$)	\$1,000	24,000.00	625
\$1,000	\$1,000	24,000.00	625
\$500 x 10	\$5,000	120,000.00	125
\$1,000 x 5	\$5,000	120,000.00	125
\$5,000	\$5,000	120,000.00	125
\$10,000	\$10,000	120,000.00	125
LIFE (\$100K/YR/LIFE)	TOP PRIZE	3,750,000.00	4

(11) The estimated overall odds of winning some prize in Instant Game Number 1067 are 1 in 3.45. Prizes, including the top prizes, are subject to availability at the time of ticket purchase. Prizes may be unavailable due to prior sale or other causes occurring in the normal course of business including, but not limited to, ticket damage, defect, theft, or loss.

(12) For reorders of Instant Game Number 1067, the estimated odds of winning, value, and number of prizes shall be proportionate to the number of tickets reordered.

(13) Payment of prizes for LUCKY \$100,000 A YEAR FOR LIFE lottery tickets shall be made in accordance with the rule of the Florida Lottery governing payment of prizes. A copy of the current rule can be obtained from the Florida Lottery, Office of the General Counsel, 250 Marriott Drive, Tallahassee, Florida 32399-4011.

Rulemaking Authority 24.105(9)(a), (b), (c), 24.109(1), 24.115(1) FS. Law Implemented 24.105(9)(a), (b), (c), 24.115(1) FS. History—New 7-9-10.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.  
EFFECTIVE DATE: July 9, 2010

**DEPARTMENT OF THE LOTTERY**

RULE NO.: 53ER10-28  
RULE TITLE: Instant Game Number 7011, LUCKY SYMBOL CROSSWORD

SUMMARY: This emergency rule describes Instant Game Number 7011, “LUCKY SYMBOL CROSSWORD,” for which the Department of the Lottery will start selling tickets on

a date to be determined by the Secretary of the Department. The rule sets forth the specifics of the game; determination of prizewinners; estimated odds of winning, value, and number of prizes in the game.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Faith L. Schneider, Legal Analyst, Department of the Lottery, 250 Marriott Drive, Tallahassee, Florida 32399-4011

THE FULL TEXT OF THE EMERGENCY RULE IS:

53ER10-28 Instant Game Number 7011, LUCKY SYMBOL CROSSWORD.

(1) Name of Game. Instant Game Number 7011, “LUCKY SYMBOL CROSSWORD.”

(2) Price. LUCKY SYMBOL CROSSWORD lottery tickets sell for \$3.00 per ticket.

(3) “LUCKY SYMBOL CROSSWORD” lottery tickets shall have a series of numbers in Machine Readable Code (or bar code) on the back of the ticket, along with a Void If Removed Number under the latex area on the ticket. To be a valid winning LUCKY SYMBOL CROSSWORD lottery ticket, the ticket must meet the applicable requirements of Rule 53ER10-1, F.A.C.

(4) The “YOUR LETTERS” play symbols are as follows:



(5) The “CROSSWORD PUZZLE” play symbols are as follows:



(6) The legend is as follows:



(7) The prizes are as follows:

\$3, \$5, \$10, \$15, \$20, \$50, \$100, \$500, \$1,000 and \$25,000.

(8) Determination of Prizewinners.

(a) The holder of a ticket whose letters (Play Symbols) under the caption YOUR LETTERS match the letters (Play Symbols) in the CROSSWORD PUZZLE to form at least two (2) different complete words wins the corresponding prize in the PRIZE LEGEND. A word must contain at least three (3) letters. A word cannot be formed by linking letters diagonally or by reading the letters from the bottom to top. Letters combined to form a word must appear in an unbroken horizontal or vertical string of letters in the CROSSWORD PUZZLE that is not interrupted by a black space and contains every single letter square between two black spaces. Every letter in the unbroken string must be revealed in YOUR LETTERS and be included to form a word. The possible complete words are shown in the CROSSWORD PUZZLE. Each possible complete word consists of three or more letters and occupies an entire word space. All of the letters in a possible complete word must be matched in order to complete

the word. The three letters that appear in the YOUR LETTERS box under the scratch-off coating on the ticket that are smaller in size than the 20 YOUR LETTERS, are not play symbols to be used in playing the game.

(b) A ticket having a LUCKY SYMBOL (☘ ☙ ☚ ☆) in place of a letter in any one of the winning matched words shall entitle the claimant to double the prize shown in the PRIZE LEGEND.

(9) The estimated odds of winning, value and number of prizes in Instant Game Number 7011 are as follows:

GAME PLAY	WIN	ESTIMATED ODDS OF 1 IN	NUMBER OF WINNERS IN 84 POOLS OF TICKETS PER POOL
2 WORDS	\$3.00	10.20	987,840
3 WORDS	\$5.00	33.33	302,400
2 WORDS DBL	\$6.00	21.74	463,680
4 WORDS	\$10.00	83.33	120,960
3 WORDS DBL	\$10.00	35.71	282,240
5 WORDS	\$15.00	100.00	100,800
6 WORDS	\$20.00	250.00	40,320
4 WORDS DBL	\$20.00	166.67	60,480
5 WORDS DBL	\$30.00	338.03	29,820
6 WORDS DBL	\$40.00	438.26	23,000
7 WORDS	\$50.00	560.00	18,000
8 WORDS	\$100.00	1,482.35	6,800
7 WORDS DBL	\$100.00	1,362.16	7,400
8 WORDS DBL	\$200.00	6,000.00	1,680
9 WORDS	\$500.00	8,000.00	1,260
10 WORDS	\$1,000.00	72,517.99	139
9 WORDS DBL	\$1,000.00	72,517.99	139
10 WORDS DBL	\$2,000.00	1,120,000.00	9
11 WORDS	\$25,000.00	1,120,000.00	9
11 WORDS DBL	\$50,000.00	840,000.00	12

(10) The estimated overall odds of winning some prize in Instant Game Number 7011 are 1 in 4.12. Prizes, including the top prizes, are subject to availability at the time of ticket purchase. Prizes may be unavailable due to prior sale or other causes occurring in the normal course of business including, but not limited to, ticket damage, defect, theft, or loss.

(11) For reorders of Instant Game Number 7011, the estimated odds of winning, value, and number of prizes shall be proportionate to the number of tickets reordered.

(12) Payment of prizes for LUCKY SYMBOL CROSSWORD lottery tickets shall be made in accordance with the rule of the Florida Lottery governing payment of prizes.

A copy of the current rule can be obtained from the Florida Lottery, Office of the General Counsel, 250 Marriott Drive, Tallahassee, Florida 32399-4011.

Rulemaking Authority 24.105(9)(a), (b), (c), 24.109(1), 24.115(1) FS. Law Implemented 24.105(9)(a), (b), (c), 24.115(1) FS. History—New 7-9-10.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.

EFFECTIVE DATE: July 9, 2010

**DEPARTMENT OF ENVIRONMENTAL PROTECTION**

Notices for the Department of Environmental Protection between December 28, 2001 and June 30, 2006, go to <http://www.dep.state.fl.us/> under the link or button titled “Official Notices.”

**Section V  
Petitions and Dispositions Regarding Rule  
Variance or Waiver**

**DEPARTMENT OF EDUCATION**

NOTICE IS HEREBY GIVEN THAT on July 16, 2010, the Florida Department of Education received a petition for an emergency petition for a one-time variance or waiver from subsection 6A-6.03315(2), F.A.C., from Taylor County Christian Academy. Specifically Taylor County Christian Academy requests a variance or waiver from the time limit in subsection (2) of Rule 6A-6.03315, F.A.C., which requires that any outstanding compliance issues, including submission of the annual survey be resolved by the private school prior to May 1 of each year or within 45 days of receipt of notification from the Department of any noncompliance issue, whichever is later, for the school to remain eligible to participate in the scholarship program. The Agency Case No.: DOE-2010-2121. A copy of the Petition for Variance or Waiver may be obtained by contacting: Lynn Abbott, Agency Clerk, [lynn.abbott@fldoe.org](mailto:lynn.abbott@fldoe.org), (850)245-9661 or from the Department’s web site at: [https://app1.fldoe.org/DOE\\_Calendar/default.aspx?WhichCalendar=4](https://app1.fldoe.org/DOE_Calendar/default.aspx?WhichCalendar=4).

**DEPARTMENT OF LAW ENFORCEMENT**

NOTICE IS HEREBY GIVEN THAT on July 16, 2010, the Criminal Justice Standards and Training Commission, received a petition for received a petition for permanent waiver of subsection 11B-27.00213(4), F.A.C., by Tabitah Williams. The rule requires recruits employed by agencies on a temporary employment authorization (TEA) to have a four-year break in service before they may enter into another TEA if their TEA is terminated prior to the recruit becoming certified. Petitioner’s