

[REDACTED]

[REDACTED]

**DEPARTMENT OF REVENUE**  
**Corporate, Estate and Intangible Tax**

**RULE NOS.:**     **RULE TITLES:**  
12C-1.0198     Internship Tax Credit Program  
12C-1.051       Forms

**PURPOSE AND EFFECT:** The purpose of this rulemaking is to implement the Florida Internship Tax Credit Program pursuant to Section 220.198, F.S., as created by Section 34 of Chapter 2021-31, L.O.F., during the 2021 legislative session. Under Section 220.198, F.S., a business is eligible for a credit against the tax imposed by Ch. 220, F.S., equal to \$2,000 per student intern, but may not claim more than \$10,000 in any one taxable year. To claim a tax credit, businesses must meet the criteria specified in Section 220.198(3) and (4), F.S.

**SUBJECT AREA TO BE ADDRESSED:** This rulemaking addresses legislative changes which created the Florida Internship Tax Credit Program. A rule development workshop will be held at the beginning of calendar year 2022; a notice announcing the workshop and publication of draft rule text will be published in the Florida Administrative Register no less than two weeks before the workshop.

**RULEMAKING AUTHORITY:** 213.06(1), 220.192(7), 220.193(4), 220.196(4), 220.198(6), 220.51, 1002.395(12)(b) FS.

**LAW IMPLEMENTED:** 119.071(5), 212.08(5)(p), 213.37, 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.191, 220.193, 220.194, 220.195, 220.196, 220.198, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04, 624.5105, 624.51055, 1002.395 FS.

**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS:** Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

**THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS NOT AVAILABLE.**

[REDACTED]