

NAME OF PERSON ORIGINATING PROPOSED RULE: Greg Thomas, Director, Division of Insurance Agents and Agency Services	6A-6.09021	Annual English Language Proficiency Assessment for English Language Learners
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Jeff Atwater, Chief Financial Officer, Department of Financial Services	6A-6.09022	Extension of Services in English for Speakers of Other Languages Program
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: July 18, 2011	6A-6.0903	Requirement for Classification, Reclassification, and Post Reclassification of English Language Learners
	6A-6.09031	Post Reclassification of English Language Learners

**Section III
Notices of Changes, Corrections and
Withdrawals**

DEPARTMENT OF STATE

Division of Elections

RULE NO.:	RULE TITLE:
1S-2.002	Placement of Races on Primary Ballots

NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 37, No. 27, July 8, 2011 issue of the Florida Administrative Weekly. If adopted, the proposed rule repeal is not expected to require legislative rule ratification under Section 120.541(3), Florida Statutes (or any other statute) before becoming effective for the following reasons: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), Florida Statutes, and 2) based on past experiences with election-related activities and 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), Florida Statutes.

DEPARTMENT OF EDUCATION

State Board of Education

RULE NO.:	RULE TITLE:
6A-2.0040	Sanitation Standards in K-12 Private Schools

NOTICE OF CONTINUATION

Notice is hereby given that the above rule, as noticed in Vol. 37, No. 15, April 15, 2011 Florida Administrative Weekly has been continued from August 16, 2011 to September 20, 2011.

DEPARTMENT OF EDUCATION

State Board of Education

RULE NOS.:	RULE TITLES:
6A-6.0902	Requirements for Identification, Eligibility Programmatic and Annual Assessments of English Language Learners

NOTICE OF CONTINUATION

Notice is hereby given that the above rule, as noticed in Vol. 37, No. 20, May 20, 2011 Florida Administrative Weekly has been continued from August 16, 2011 to September 20, 2011.

DEPARTMENT OF FINANCIAL SERVICES

Division of Funeral, Cemetery, and Consumer Services

RULE NO.:	RULE TITLE:
69K-23.003	Renewal of direct disposer licenses

NOTICE OF CORRECTION

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. 37, No. 25, June 24, 2011 issue of the Florida Administrative Weekly. This notice advises of a change in the date and time of the hearing regarding this proposed rule. The hearing regarding this proposed rule was initially set for July 13, 2011, but has been changed as follows. The hearing regarding this proposed rule, if requested, will be held on August 25, 2011 at 9:00 a.m., at Room 332, Pepper Building, 111 W. Madison Street, Tallahassee, Florida. No changes have been made to the text of the proposed rule, as published in Vol. 37, No. 25, June 24, 2011 issue of the Florida Administrative Weekly.

**Section IV
Emergency Rules**

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NO.:	RULE TITLE:
12CER11-15	Adjustments for Excess Section 179 Expense and Special Bonus Depreciation

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Chapter 2011-229, Laws of Florida, authorizes the Department of Revenue to promulgate an emergency rule, and to renew such rule, to implement the provisions of the law. The law provides that conditions necessary for an emergency rule and its renewal have been met. Chapter 2011-229, Laws of

Florida, retroactively makes changes related to bonus depreciation and section 179 expense of the Internal Revenue Code (I.R.C.). As a result of these changes, contained in Section 220.13(1)(e), F.S., taxpayers may need to file amended returns. This emergency rule establishes procedures for reporting the additions and claiming the subtractions required by Section 220.13(1)(e), F.S., and provides procedures for filing amended Florida corporate income tax return(s).

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized the promulgation of an emergency rule, and the renewal of such rule, to implement Chapter 2011-229, Laws of Florida, and determined that all conditions necessary for this emergency rule have been met. The law is retroactive, and as a result, some taxpayers need to amend their Florida corporate income tax return(s) if a return(s) affected by these changes was previously filed. This emergency rule establishes procedures for reporting additions and claiming the subtractions required by Section 220.13(1)(e), F.S., so that taxpayers may timely file the required amended returns.

SUMMARY: Emergency Rule 12CER11-15, (Adjustments for Section 179 Expense and Special Bonus Depreciation), provides procedures for taxpayers subject to the adjustments contained in Section 220.13(1)(e), F.S., for I.R.C. section 179 expense in excess of: \$250,000 (for tax years beginning in 2010) and \$128,000 (for tax years beginning in 2011) and bonus depreciation under I.R.C. sections 167 and 168(k). This emergency rule: (1) provides the additions that taxpayers are required to addback to the amount of the federal deduction claimed under I.R.C. sections 167 and 168(k) for bonus depreciation and under I.R.C. section 179 that exceeds: \$250,000 (for tax years beginning in 2010) and \$128,000 (for tax years beginning in 2011); (2) provides the subtractions that are available in each of seven tax years beginning with the year an addition is made under Section 220.13(1)(e), F.S.; (3) requires taxpayers to maintain a schedule reflecting all adjustments made under Section 220.13(1)(e), F.S.; (4) provides that these adjustments do not affect the basis of the property; and (5) provides when the subtractions under Section 220.13(1)(e), F.S., and when the deductions allowed under I.R.C. section 179 are not required to be included in a taxpayer's Florida corporate income tax return.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Jermaine L. Wright, Senior Attorney, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7602

THE FULL TEXT OF THE EMERGENCY RULE IS:

12CER11-15 Adjustments for Excess Section 179 Expense and Special Bonus Depreciation.

(1) Scope. This rule only applies to taxpayers subject to the adjustments contained in Section 220.13(1)(e), F.S., for IRC section 179 expense in excess of \$250,000 (for tax years beginning in 2010) and \$128,000 (for tax years beginning in 2011) and bonus depreciation under IRC sections 167 and 168(k).

(2) Additions Required:

(a)1. For tax years that begin in 2010, taxpayers are required to addback the amount of the federal deduction claimed under section 179 of the Internal Revenue Code ("IRC") that exceeds \$250,000. All amounts in excess of \$250,000 are required to be added back, including amounts carried over from previous tax years under IRC section 179(b)(3)(B). The increased overall investment limitation contained in IRC section 179(b)(2) is the same for Florida as it is for federal income tax purposes.

2. For tax years that begin in 2011 and 2012, taxpayers are required to addback the amount of the federal deduction claimed under section 179 of the Internal Revenue Code ("IRC") that exceeds \$128,000. All amounts in excess of \$128,000 are required to be added back, including amounts carried over from previous tax years under IRC section 179(b)(3)(B). The increased overall investment limitation contained in IRC section 179(b)(2) is the same for Florida as it is for federal income tax purposes.

(b) Taxpayers are required to addback the amount of the federal deduction claimed as bonus depreciation under IRC sections 167 and 168(k) for assets placed in service after December 31, 2009, and before January 1, 2013.

(3) Subtractions Allowed:

(a) In each of the seven tax years commencing with the year the addition is made under Section 220.13(1)(e), F.S., taxpayers may subtract one-seventh of the amount of excess IRC section 179 expense and one-seventh of the amount of bonus depreciation that is added back under Section 220.13(1)(e), F.S.

(b) The total amount that may be subtracted over the seven-year period should equal, but may not exceed, the amounts of IRC section 179 expense and bonus depreciation that have been added back to Florida taxable income under Section 220.13(1)(e), F.S.

(c) Subtractions may be transferred to the surviving company in a merger or acquisition. Otherwise, if a taxpayer ceases to do business during the seven-year period, it may not accelerate, transfer or otherwise utilize a subtraction.

(4) A schedule reflecting all of the adjustments made under Section 220.13(1)(e), F.S., must be created and maintained. Taxpayers must also report any additions on Schedule I, Additions and/or Adjustments to Federal Taxable

Income, of the Florida Corporate Income/Franchise and Emergency Tax Return (Form F-1120, incorporated by reference in Rule 12C-1.051, F.A.C.) and any subtractions on Schedule II, Subtractions from Federal Taxable Income, of the return for the applicable tax year. Partnerships filing a Florida Partnership Information Return (Form F-1065, incorporated by reference in Rule 12C-1.051, F.A.C.) are required to make the adjustments required by Section 220.13(1)(e), F.S., on Part I of Form F-1065.

(5) Basis of Property: The adjustments required by Section 220.13(1)(e)1. and 2., F.S., (relating to excess IRC section 179 expense and bonus depreciation), do not affect the basis of the underlying property. The basis of the property for Florida corporate income tax purposes is the same as the basis of the property for federal income tax purposes. If the property is sold or otherwise disposed of, the gain or loss for Florida corporate income tax purposes is the same as the gain or loss for federal income tax purposes and is included in federal taxable income apportioned to Florida. Differences in the apportionment fraction from one year to the next are disregarded. The applicable depreciation conventions, methods, and recovery periods are computed in the same manner as they are computed in determining federal taxable income.

(6) Amended Returns and Section 220.13(1)(e), F.S. Taxpayers that filed their Florida corporate income tax returns in a manner inconsistent with these changes in law are required to amend their Florida corporate income tax return(s) to conform to the new law. To the extent that any tax is due and paid on an amended return(s) as a result of these changes in law for the differences between the additions and subtractions required by Section 220.13(1)(e), F.S., and the adjustments required by Section 220.13(1)(e), F.S., reasonable cause exists under Rule 12-13.007, F.A.C., for a waiver of the resulting penalty. The provisions of this rule do not relieve a taxpayer of its obligation to file a Florida corporate income tax return and report the adjustments required by Section 220.13(1)(e), F.S.

(7) The subtractions allowed by Section 220.13(1)(e), F.S., are the means by which the additions required by Section 220.13(1)(e), F.S., are reconciled and recovered. If a taxpayer does not claim a deduction for bonus depreciation or a deduction for IRC section 179 expense in excess of \$250,000 (for tax years beginning in 2010) and \$128,000 (for tax years beginning in 2011), no add-back is required or subtraction allowed for Florida corporate income tax purposes. Similarly, if a taxpayer did not add back bonus depreciation or excess section 179 expense because, for example, it was not subject to the Florida corporate income tax in that year, no subtraction is allowed for Florida corporate income tax purposes.

(8) Bonus depreciation claimed for assets placed in service after December 31, 2012, is not required to be added back under Section 220.13(1)(e), F.S. IRC section 179 expense claimed in tax years beginning after December 31, 2012, is not required to be added back. No subtraction is allowed for bonus

depreciation or IRC section 179 expense unless it has been added back in computing Florida taxable income under Section 220.13(1)(e), F.S.

Rulemaking Authority s. 4, Ch. 2011-229, L.O.F. Law Implemented Ch. 2011-229, L.O.F. History—New 7-22-11.

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, 2011

Section V Petitions and Dispositions Regarding Rule Variance or Waiver

DEPARTMENT OF LAW ENFORCEMENT

NOTICE IS HEREBY GIVEN that on July 25, 2011, the Criminal Justice Standards and Training Commission, received a petition for a waiver of subsection 11B-35.003(4), F.A.C., by Barry Garcia. The rule requires individuals to complete high liability training at a Commission-certified training school under Commission-certified instructors for such training to count toward becoming fully certified officers. The Petitioner wishes to waive that portion of the rule requiring him to complete high liability courses at a Commission-certified training school. The petitioner completed high liability training at the agency at which he is an auxiliary officer and does not wish to repeat the courses as part of his officer certification process.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Grace A. Jaye, Assistant General Counsel, Florida Department of Law Enforcement, P. O. Box 1489, Tallahassee, FL 32302 or by telephoning (850)410-7676.

NOTICE IS HEREBY GIVEN that on July 20, 2011, the Criminal Justice Standards and Training Commission, received a petition for a permanent waiver of subsection 11B-27.00212(14), F.A.C., from Miramar Police Department. The rule requires officers to requalify with a firearm every two years on a course of fire mandated by Commission rule. The petition supports the requested waiver by stating that the officers for whom the waiver is sought did successfully complete the course of fire, however, the instructors who supervised the mandatory shoots were not fully certified as a CJSTC firearms instructors at the time of the officers' requalifications. Petitioner states that the officers will suffer a substantial hardship if their certifications are rendered inactive as a result of this situation. Petitioner further states that it would violate the principles of fairness to fail to recognize that the officers affected by this situation did successfully complete