

(850)922-7502. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Renee Harkins, Agency for Enterprise Information Technology. The preliminary draft will be available at the following website October 28: <https://aeit.myflorida.com/rulemaking>. E-mail: Renee.Harkins@aeit.myflorida.com, phone (850)922-7502

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.

Section II Proposed Rules

DEPARTMENT OF REVENUE

RULE NO.:	RULE TITLE:
12-3.0015	Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded

PURPOSE AND EFFECT: Prior to posting forms and other documents on the Department’s website, taxpayers were able to obtain forms and tax information using the Department’s Fax on Demand System. With forms and tax information readily available on the website, the Fax on Demand System has been discontinued.

Effective January 1, 2012, section 22, Chapter 2011-76, L.O.F., repeals the emergency excise tax.

The purpose of the proposed amendments to Rule 12-3.0015, F.A.C. (Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded), is to remove provisions regarding the obsolete Fax on Demand System and provisions regarding the emergency excise tax that will be repealed effective January 1, 2012.

SUMMARY: The proposed amendments to Rule 12-3.0015, F.A.C. (Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded), remove provisions regarding the obsolete Fax on Demand System and provisions referring to Chapter 221, F.S., which imposes the Florida emergency excise tax.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public tax information 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), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1) FS.

LAW IMPLEMENTED: 231.235, 213.255 FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: October 26, 2011, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tammy Miller at (850)617-8346. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Janet Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7610

THE FULL TEXT OF THE PROPOSED RULE IS:

12-3.0015 Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded.

(1) The provisions of Section 213.235, F.S., and this rule apply to all taxes listed in Section 213.05, F.S., except those taxes imposed by ~~Chapter Chapters 220 and 221~~, F.S. The interest rate provisions of Rule 12C-1.343, F.A.C., ~~shall continue to~~ apply to the taxes imposed by ~~Chapter Chapters 220 and 221~~, F.S.

(2) through (3) No change.

(4)(a) The interest rate determined pursuant to Section 213.235, F.S., is subject to change on January 1st and July 1st of each year.

(b) The applicable interest rate for any 6-month period can be obtained by any of the following methods:

1. Accessing the Department's website at www.myflorida.com/dor/taxes web site at the address in brackets [http://www.myflorida.com/dor/].

2. Calling Taxpayer Tax Information Services during regular business hours at 1(800)352-3671.

~~3. Calling the Department's Fax on Demand Retrieval System by dialing (850)922-3676 from the handset of the fax machine.~~

(5) No change.

Rulemaking Specific Authority 213.06(1) FS. Law Implemented 213.235, 213.255 FS. History--New 4-2-00, Amended.

NAME OF PERSON ORIGINATING PROPOSED RULE: Janet Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7610

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 20, 2011

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on July 29, 2011 (Vol. 37, No. 30, p. 2181). No comments were received by the Department.

DEPARTMENT OF REVENUE

RULE NO.: 12-6.0015
RULE TITLE: Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12-6.0015, F.A.C. (Public Use Forms), is to adopt, by reference, changes to Form DR-835 (Power of Attorney and Declaration of Representative) that will provide for the inclusion of an e-mail address at which the Department may contact a taxpayer's representative.

SUMMARY: The proposed amendments to Rule 12-6.0015, F.A.C. (Public Use Forms), adopt, by reference, changes to Form DR-835 (Power of Attorney and Declaration of Representative), used by taxpayers to grant a representative the authority to perform certain duties on their behalf with the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described

herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public tax information 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), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1), 213.21(1) FS.

LAW IMPLEMENTED: 72.011, 119.071(5), 213.21 FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: October 26, 2011, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tammy Miller at (850)617-8346. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Janet Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7610

THE FULL TEXT OF THE PROPOSED RULE IS:

12-6.0015 Public Use Forms.

The following form is employed by the Department in its dealings with the public. This form is hereby incorporated by reference in this rule. Copies of this form are available, without cost, by using one or more of the following methods: 1) downloading the form from the Department's Internet site at www.myflorida.com/dor/forms; or, 2) calling the Department at (800)352-3671, Monday through Friday, 8:00 a.m. to 7:00 p.m., Eastern Time; or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 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.

Form Number	Title	Effective Date
DR-835	Power of Attorney and Declaration of Representative (R. 10/11 09/09)	_____ 06/10

Rulemaking Authority 213.06(1), 213.21(1) FS. Law Implemented 72.011, 119.071(5), 213.21 FS. History--New 3-6-03, Amended 4-5-07, 1-27-09, 6-28-10, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Janet Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7610
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 20, 2011
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on July 29, 2011 (Vol. 37, No. 30, pp. 2181-2182). No comments were received by the Department.

DEPARTMENT OF REVENUE

RULE NO.: 12-16.003
 RULE TITLE: Form of Consent Agreements
 PURPOSE AND EFFECT: Prior to posting forms and other tax information on the Department's website, taxpayers were able to obtain forms and tax information using the Department's Fax on Demand System. With forms and tax information readily available on the website, the Fax on Demand System has been discontinued. The purpose of the proposed rule amendments to Rule 12-16.003, F.A.C. (Form of Consent Agreements), is to remove obsolete provisions regarding the Fax on Demand System.

SUMMARY: The proposed amendments to Rule 12-6.003, F.A.C. (Form of Consent Agreements), remove provisions regarding the obsolete Fax on Demand System.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public tax information 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), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1), 213.23(2) FS.

LAW IMPLEMENTED: 213.23 FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: October 26, 2011, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tammy Miller at (850)617-8346. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Janet Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7610

THE FULL TEXT OF THE PROPOSED RULE IS:

12-16.003 Form of Consent Agreements.

(1) No change.

(2) The Department prescribes Form DR-872, Consent to Extend the Time to Issue an Assessment or to File a Claim for Refund, dated October 2003, as the form to be used for the purposes of this chapter and incorporates this form by reference. A copy of this form may be obtained, without cost, by one or more of the following methods: 1) downloading the form from the Department's Internet site at www.myflorida.com/dor/forms; writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112; or, 2) calling the Department at 1(800)352-3671, Monday through Friday, 8:00 a.m. to 7:00 p.m., Eastern Time; faxing the Distribution Center at (850)922-2208; or, 3) using a fax machine telephone handset to call the Department's automated Fax on Demand system at (850)922-3676; or, 4) visiting any local Department of Revenue Service Center to personally obtain a copy; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112 5) calling the Forms Request Line during regular office hours at 1(800)352-3671; or, 6) downloading selected forms from the Department's Internet site at the address shown inside the parentheses (www.myflorida.com/dor). Persons with hearing or speech impairments may call the Department's TDD at 1(800)367-8331. The Department will provide this form to the taxpayer with the information specified in subsection (1) of this rule already entered on the form.

Rulemaking Specific Authority 213.06(1), 213.23(2) FS. Law Implemented 213.23 FS. History—New 12-28-88, Amended 3-16-93, 12-2-03,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Janet Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7610
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 20, 2011
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on July 29, 2011 (Vol. 37, No. 30, p. 2182). No comments were received by the Department.

DEPARTMENT OF REVENUE

RULE NOS.:	RULE TITLES:
12-18.001	Authorization for Compensation
12-18.004	Submission of Information and Claims for Compensation

PURPOSE AND EFFECT: Effective January 1, 2012, Section 22, Chapter 2011-76, L.O.F., repeals the emergency excise tax. The purpose of the proposed amendments to Rule 12-18.001, F.A.C. (Authorization for Compensation), and Rule 12-18.004, F.A.C. (Submission of Information and Claims for Compensation), is to reflect the repeal of the emergency excise tax.

SUMMARY: The proposed amendments to Rule 12-18.001, F.A.C. (Authorization for Compensation), remove provisions regarding the emergency excise tax.

The proposed amendments to Rule 12-18.004, F.A.C. (Submission of Information and Claims for Compensation), adopt, by reference, changes to Form DR-55 (Application for Compensation for Tax Information) that remove reference to the emergency excise tax.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public tax information 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), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1), 213.30(1) FS.

LAW IMPLEMENTED: 92.525(2), 119.071(5), 213.30 FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: October 26, 2011, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tammy Miller at (850)617-8346. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULES IS: Janet Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7610

THE FULL TEXT OF THE PROPOSED RULES IS:

12-18.001 Authorization for Compensation.

(1)(a) The Executive Director of the Department of Revenue or the Executive Director’s designee is authorized to compensate persons who provide information leading to the punishment of, or collection of taxes, surtaxes, surcharges, fees, penalties, or interest from, any person with respect to the taxes enumerated in Section 213.05, F.S. The Department is not authorized to compensate persons who provide information with respect to a revenue or tax law that is not administered, regulated, controlled, and collected by the Department, as provided in Section 213.05, F.S. No person is authorized under these rules to make any offer, or promise, or otherwise to bind the Executive Director or the Executive Director’s designee with respect to the payment of any compensation or the amount thereof.

(b) The Department administers, regulates, controls, and collects the following:

1. No change.
 2. Corporate income ~~and emergency excise tax~~;
 3. through 18. No change.
- (2) No change.

Rulemaking Authority 213.06(1), 213.30(1) FS. Law Implemented 213.30 FS. History—New 6-21-88, Amended 11-14-91, 9-14-93, 10-19-99, 6-1-09,_____.

12-18.004 Submission of Information and Claims for Compensation.

(1) through (2) No change.

(3)(a) The Department designates Form DR-55, Application for Compensation for Tax Information, as the form to be used by claimants for this purpose. Form DR-55, Application for Compensation for Tax Information (R. 01/12 09/09, Effective 06/10), is hereby incorporated, by reference, in this rule.

(b) No change.

Rulemaking Authority 213.06(1), 213.30(1) FS. Law Implemented 92.525(2), 119.071(5), 213.30 FS. History—New 6-21-88, Amended 11-14-91, 10-19-99, 10-1-03, 10-30-06, 6-1-09, 6-28-10, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Janet Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7610

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 20, 2011

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on July 29, 2011 (Vol. 37, No. 30, pp. 2182-2183). No comments were received by the Department

DEPARTMENT OF REVENUE

RULE NOS.:	RULE TITLES:
12-22.005	Disclosure Procedures
12-22.007	Registration Information Sharing and Exchange Program

PURPOSE AND EFFECT: The purpose of the proposed rule amendments to Rule 12-22.005, F.A.C. (Disclosure Procedures), is to remove language on how to obtain copies of forms from the Department that is redundant of the provisions of Rule 12-6.0015, F.S., which incorporates by reference, Form DR-835 (Power of Attorney and Declaration of Representative).

The purpose of the proposed amendments to Rule 12-22.007, F.A.C. (Registration Information Sharing and Exchange Program), is to: (1) amend the agreements used by the Department to administer the Program, requiring an indication of which locally-imposed tax the participating Government Entity is requesting an exchange of tax information for; (2) create a separate form for Program participants to make the required annual certification regarding the confidentiality of the information exchanged under the Program; (3) clarify that each authorized employee of a Program participant must execute the certification regarding confidentiality requirements

by January 31 of each year; and (4) update the Registration Information Sharing and Exchange Program Coordinator’s contact information.

SUMMARY: The proposed amendments to Rule 12-22.005, F.A.C. (Disclosure Procedures), remove information on how to obtain copies of Form DR-835 (Power of Attorney and Declaration of Representative) from the Department redundant of the provisions of Rule 12-6.0015, F.A.C.

The proposed amendments to Rule 12-22.007, F.A.C. (Registration Information Sharing and Exchange Program): (1) update the Registration Information Sharing and Exchange Program Coordinator’s contact information; (2) adopt, by reference, forms used by the Department in the administration of the Program; and (3) clarify that each authorized employee of a Program participant must execute the certification regarding confidentiality requirements by January 31 of each year.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public tax information 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), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.0535(4), 213.06(1) FS.

LAW IMPLEMENTED: 213.053, 213.0535, 213.22 FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: October 26, 2011, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tammy Miller at (850)617-8346. If you are hearing

or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULES IS: Janet Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7610

THE FULL TEXT OF THE PROPOSED RULES IS:

12-22.005 Disclosure Procedures.

(1) through (2)(b)2. No change.

3. A taxpayer may authorize his representative to receive confidential state tax information by a documented Power of Attorney filed with the Department. The Department prescribes form DR-835, Power of Attorney and Declaration of Representative (incorporated by reference in Rule 12-6.0015, F.A.C.), as the form to be used for the purposes of this chapter. ~~This form may be obtained through one of the following methods: 1) writing the Florida Department of Revenue, Records Management Room 1-4364, 5050 West Tennessee Street, Tallahassee, Florida 32399-0158; or, 2) faxing the request for forms to the Forms Distribution Center at (850)922-2208; or, 3) using a fax machine telephone handset to call the Department's automated Fax on Demand system at (850)922-3676; or, 4) visiting any local Department of Revenue Service Center to personally obtain a copy; or, 5) calling the Forms Request Line during regular office hours at 1(800)352-3671; or, 6) downloading selected forms from the Department's Internet site at the address shown in parentheses (www.myflorida.com/dor).~~

4. No change.

(3) through (5) No change.

Rulemaking Specific Authority 213.06(1) FS. Law Implemented 213.053, 213.22 FS. History--New 12-18-88, Amended _____.

12-22.007 Registration Information Sharing and Exchange Program.

(1)(a) No change.

(b) General information regarding the RISE Program and specific questions regarding the status of any data supplied by the Department should be directed to the General Tax Administration RISE Coordinator, General Tax Administration Resource Management, Mail Stop 1-1229 Compliance Enforcement Process Manager's Office, 5050 West Tennessee Street, Tallahassee, Florida 32399-0131 or by telephone, (850)717-6370 ~~(850)717-6730~~ or by visiting the Department's Internet site at <http://www.myflorida.com/dor/governments/rise.html>.

(2)(a) through (b) No change.

(c) The Department hereby incorporates the following agreements used in the administration of the RISE Program. Copies of these agreements may be obtained, without cost, by: 1) downloading the selected agreement from the Department's Internet site at www.myflorida.com/dor; or, 2) calling the General Tax Administration RISE Coordinator at (850)717-6370 ~~(850)717-6730~~; or, 3) writing the General Tax Administration RISE Coordinator, General Tax Administration Resource Management, Mail Stop 1-1229 Compliance Enforcement Process Manager's Office, 5050 West Tennessee Street, Tallahassee, Florida 32399-0131. Persons with hearing or speech impairment may call the Department's TDD at 1(800)367-8331.

Number	Title	Effective Date
1. GT-400210	Registration and Information Sharing and Exchange (RISE) Program – Level-One Agreement (R. 01/12 <u>10/06</u>)	____ <u>04/07</u>
2. GT-400211	Registration and Information Sharing and Exchange (RISE) Program – Level-Two Agreement (R. 01/12 <u>10/06</u>)	____ <u>04/07</u>
3. <u>GT-400212</u>	<u>Registration Information Sharing and Exchange (RISE) Program Participant Certification for Access to Confidential State Tax Information (N. 01/12)</u>	_____

(d) No change.

(e) 1. Section 213.053(8)(j), F.S., provides that the Department may provide the information authorized under Section 213.0535, F.S., to eligible participants and certified public accountants for such participants in the RISE Program. As a part of the Level-one RISE Agreement (GT-400210), or the Level-two RISE Agreement (GT-400211), each authorized employee of the participating government agency is required to execute Form GT-400212 (Registration Information Sharing and Exchange (RISE) Attachment C, Program Participant Certification for Access to Confidential State Tax Information), with the confidentiality requirements of Section 213.053, F.S., and Rule Chapter 12-22, F.A.C., ~~by January 31 of each year.~~ Any person who becomes an authorized employee subsequent to January 31 must execute a separate certification. Executed certifications must be forwarded to the RISE Coordinator within 15 business days of the date of hire or the date of change in employment status.

2. Each year each authorized employee of the participating government agency is required to execute Form GT-400212 certifying his or her familiarity with the confidentiality requirements. Executed certifications must be forwarded to the RISE Coordinator by January 31 of each year.

(3) through (4) No change.

Rulemaking Authority 213.0535(4), 213.06(1) FS. Law Implemented 213.053(8)(j), 213.0535 FS. History--New 3-17-93, Amended 4-2-00, 4-16-07, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Janet Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7610
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 20, 2011
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Proposed Rule Development of Rule 12-22.005, F.A.C., was published in the Florida Administrative Weekly on July 29, 2011 (Vol. 37, No. 30, p. 2183). A Notice of Proposed Rule Development of Rule 12-22.007, F.A.C., was published in the Florida Administrative Weekly on August 12, 2011 (Vol. 37, No. 32, pp. 2331-2332). No comments were received by the Department.

DEPARTMENT OF REVENUE

RULE NOS.:	RULE TITLES:
12-29.002	Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Rescindment
12-29.003	Florida Tax Credit Scholarship Program; Applications

PURPOSE AND EFFECT: Chapter 2011-123, L.O.F., extends the period for which tax credits authorized under the Florida Tax Credit Scholarship Program may be taken from three years to five years, eliminates the 75% limitation on the corporate income tax and insurance premium tax credits, and allows taxpayers who have previously rescinded a tax credit more than once to obtain approval to rescind an outstanding tax credit.

Effective January 1, 2012, section 22, Chapter 2011-76, L.O.F., repeals the emergency excise tax.

The purpose of the amendments to Rule 12-29.002, F.A.C. (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Rescindment), and to Rule 12-29.003, F.A.C. (Florida Tax Credit Scholarship Program; Applications), is to incorporate these law changes.

SUMMARY: The proposed amendments to Rule 12-29.002 (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Rescindment): (1) remove the limitation on the corporate income tax and insurance premium tax credits that were limited to 75% of the tax due after the required deductions; (2) provide that the five-year carryforward period is applicable to all credits approved under the Program for carryforward on or after July 1, 2011, and to all unused carryforward credits that were eligible to be carried forward as of July 1, 2011; (3) remove the limitation that prevented taxpayers who had previously rescinded a tax credit authorized under the Program from obtaining approval to rescind an outstanding tax credit; and (4) remove obsolete provisions.

The proposed amendments to Rule 12-29.003, F.A.C. (Florida Tax Credit Scholarship Program; Applications), adopt, by reference, changes to forms used in the administration of the Program to incorporate the changes made by Chapters 2011-76 and 2011-123, L.O.F.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public tax information 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), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1), 1002.395(13) FS.
 LAW IMPLEMENTED: 92.525(1)(b), 211.0251, 212.1831, 213.37, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (13) FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: October 26, 2011, 10:00 a.m.
 PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tammy Miller at (850)617-8346. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULES IS: Robert DuCasse, Revenue Program Administrator, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6476

THE FULL TEXT OF THE PROPOSED RULES IS:

12-29.002 Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Rescindment.

(1) No change.

(2) 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. through 4. No change.

~~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 4002.395, F.S.~~

(b) No change.

(3) through (4) No change.

(5) TAX CREDITS.

(a)1. Corporate Income Tax – For tax years ending on or after July 1, 2011, a ~~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 taken in the order of the credits provided against the corporate income tax in Section 220.02(8), F.S. 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. through c. No change.

2. No change.

(b)1. Insurance Premium Tax – For tax years ending on or after July 1, 2011, a ~~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 is limited to ~~75 percent of the insurance premium~~ tax due after deducting:

a. through c. No change.

2. No change.

(c)1. Sales and Use Tax – ~~A 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.

(d) through (f) No change.

(6) 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 ~~five three~~ years. The five-year carryforward period is applicable to all credits approved for carryforward on or after July 1, 2011, and to all unused carryforward credits that were eligible to be carried forward as of July 1, 2011. Taxpayers must apply on-line using the Department's website at www.myflorida.com/dor/taxes/tax_incentives.html or submit an Application for Tax Credit for Contributions to Nonprofit Scholarship Funding

Organizations (SFOs) (Form DR-116000, incorporated by reference in Rule 12-29.003, F.A.C.) 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. Applications to carry forward amounts beyond the ~~five-year three-year~~ period will not be accepted by the Department. See paragraph (3)(a) for submitting the application to the Department.

(b) No change.

(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 ~~five three~~ years from the year in which the credit allocation was approved.

(d) Examples.

1. Corporate Income Tax Example – A calendar year taxpayer applied for and was approved for a credit allocation against corporate income tax for the year ending December 31, 2011. To carry forward the unused portion of the credit allocation from its tax year ending December 31, 2011, to its tax year ending December 31, 2012, the taxpayer must apply to the Department, specifying the carryforward amount, on or after January 3, 2012. The application must be filed on or before December 31, 2012. If any unused portion of the credit allocation remains, the taxpayer must apply for a carryforward of the unused portion. Any unused carryforward from its tax year ending December 31, 2011, expires on December 31, ~~2016~~ 2014.

2. Insurance Premium Tax Example – A taxpayer applied for and was approved for a credit allocation against insurance premium tax due for calendar year 2010. To carry forward the unused portion of the credit allocation that was not taken on the 2010 insurance premium tax return (due March 1, 2011) to the 2011 insurance premium tax return, the taxpayer must apply to the Department, specifying the carryforward amount, on or after January 3, 2011. The application must be filed and approved on or before December 31, 2011. If any unused portion of the credit allocation remains, the taxpayer must apply for a carryforward of the unused portion. Any unused carryforward from its tax year ending December 31, 2010, expires on December 31, ~~2015~~ 2013.

3. Sales and Use Tax Example – A taxpayer who holds a Sales Tax Direct Pay Permit applied for and was approved for a credit allocation against sales and use tax due to the Department for the state fiscal year 2011-2012. The taxpayer paid the contribution to an eligible nonprofit scholarship funding organization on July 15, 2011, and submitted a copy of the certificate of contribution received from the organization to

the Department. The taxpayer’s liability was insufficient to use the entire credit allocation on sales and use tax returns filed with the Department on or before June 30, 2012. To carry forward the unused portion of the tax credit to the 2012-2013 state fiscal year, the taxpayer must apply to the Department, specifying the carryforward amount during the 2012-2013 state fiscal year. The application must be filed and approved, and any approved carryforward must be taken on a sales and use tax return filed on or before June 30, 2013. If any unused portion of the credit allocation remains, the taxpayer must apply for a carryforward of the unused portion to be used during the following state fiscal year. Any unused carryforward from the 2011-2012 state fiscal year expires June 30, 2017 ~~2015~~.

4. Tax on Oil and Gas Production – The same application periods and credit carryforward periods that apply to a sales and use tax credit allocation apply to a credit allocation against the tax on oil and gas production.

5. Excise Taxes on Liquor, Wine, and Malt Beverages Example - A taxpayer who holds a liquor license issued by the Division applied for and was approved for a credit allocation against the liquor excise tax for returns due during the state fiscal year 2011-2012. The taxpayer’s liability was insufficient to use the entire credit allocation during that state fiscal year. To carry forward the unused portion of the tax credit to the 2012-2013 state fiscal year, the taxpayer must apply to the Department, specifying the carryforward amount during the 2012-2013 state fiscal year. The application must be filed and approved, and any approved carryforward must be taken on a return filed with the Division, on or before June 30, 2013. If any unused portion of the credit allocation remains, the taxpayer must apply for a carry forward of the unused portion to be used during the following state fiscal year. Any unused carryforward from the 2011-2012 state fiscal year expires June 30, 2017 ~~2015~~.

(e) No change.

(7) RESCINDMENT OF UNUSED TAX CREDITS.

(a) No change.

(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; or

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

~~2.3.~~ 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) through (d) No change.

Rulemaking Authority 1002.395(13) F.S. Law Implemented 92.525(1)(b), 211.0251, 212.1831, 213.37, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (13) FS. History–New 6-6-11, Amended _____.

12-29.003 Florida Tax Credit Scholarship Program; Applications.

(1)(a) The following application forms and instructions are used by the Department in its administration of the Florida Tax Credit Scholarship Program. These forms are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date
(2)(a) DR-116000	Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship Funding Organizations (SFOs) (R. 07/11 04/11) (http://www.flrules.org/Gateway/reference.asp?No=Ref-__00269)	____ 06/11
(b) DR-116100	Application for Rescindment of Tax Credit Allocation for Contributions to Nonprofit Scholarship Funding Organizations (SFOs) (N. 07/11 04/11) (http://www.flrules.org/Gateway/reference.asp?No=Ref-__00270)	____ 06/11

Rulemaking Authority 213.06(1), 1002.395(13) FS. Law Implemented 92.525(1)(b), 211.0251, 212.1831, 213.37, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (13) FS. History–New 6-6-11, Amended _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Robert DuCasse, Revenue Program Administrator, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6476

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 20, 2011

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on July 29, 2011 (Vol. 37, No. 30, pp. 2183-2184). No comments were received by the Department.

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NOS.:	RULE TITLES:
12A-1.0142	Refund of Tax Paid on Purchases of Equipment, Machinery, and Other Materials for Renewable Energy Technologies
12A-1.097	Public Use Forms
12A-1.107	Enterprise Zone and Florida Neighborhood Revitalization Programs

PURPOSE AND EFFECT: The Department of Environmental Protection Florida Renewable Energy Technologies Sales Tax Program, as provided in Section 212.08(7)(ccc), F.S.,

established by Section 9, Chapter 2008-227, L.O.F., expired July 1, 2010. Section 1, Chapter 2011-3, L.O.F., removes the obsolete statutory section from the Florida Statutes. The purpose of the proposed repeal of Rule 12A-1.0142, F.A.C. (Refund of Tax Paid on Purchases of Equipment, Machinery, and Other Materials for Renewable Energy Technologies), is to remove obsolete provisions regarding the Department's administration of the Program.

Form DR-1 (Florida Business Tax Application) has been updated and reorganized to simplify the registration process for Florida's taxes administered by the Department and to obtain information from taxpayers that will allow the Department to provide information regarding Florida's tax laws to those taxpayers impacted by the law. In addition, the use of the sales and use tax returns is currently limited to reporting tax for a single calendar year. The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), is to: (1) adopt the changes to Form DR-1 (Florida Business Tax Application); (2) consolidate and simplify instructions for sales and use tax returns; and (3) remove the limitation of the use of the tax return to a single calendar year.

Prior to posting forms and other documents on the Department's website, taxpayers were able to obtain forms and documents by fax, using the Department's Fax on Demand System. With forms and documents readily available on the website, the Fax on Demand System has been discontinued. The purpose of the proposed rule amendments to Rule 12A-1.107, F.A.C. (Enterprise Zone and Florida Neighborhood Revitalization Programs), is to remove provisions regarding the obsolete Fax on Demand System.

SUMMARY: The proposed repeal of Rule 12A-1.0142, F.A.C. (Refund of Tax Paid on Purchases of Equipment, Machinery, and Other Materials for Renewable Energy Technologies), removes obsolete provisions regarding the Department's administration of the Program.

The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), adopt, by reference, updates to Form DR-1 (Florida Business Tax Application), changes to sales and use tax returns, and updates to direct pay permits issued by the Department to qualified taxpayers.

The proposed amendments to Rule 12A-1.107, F.A.C. (Enterprise Zone and Florida Neighborhood Revitalization Programs), remove provisions regarding the obsolete Fax on Demand System.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public tax information 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), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (g)6., (h)6., (n)4., (o)4., (7), (15)(e), 212.11(5)(b), 212.12(1)(b)2., 212.17(6), 212.18(2), (3), 213.06(1), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS.

LAW IMPLEMENTED: 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 201.17(1)-(5), 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(4), (5), 212.15(2), 212.17, 212.18(2), (3), 213.235, 213.255, 213.29, 213.37, 215.26, 219.07, 288.1083, 288.1258, 376.70, 376.75, 377.801-806, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: October 26, 2011, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tammy Miller at (850)617-8346. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULES IS: Janet Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7610

THE FULL TEXT OF THE PROPOSED RULES IS:

12A-1.0142 Refund of Tax Paid on Purchases of Equipment, Machinery, and Other Materials for Renewable Energy Technologies.

Rulemaking Authority 212.08(7)(ccc), 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.08(7)(ccc), 213.255, 215.26, 377.801-.806 FS. History—New 6-4-08, Repealed.

12A-1.097 Public Use Forms.

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(a) No change.

(b) Forms (certifications) specifically denoted by an asterisk (*) are issued by the Department upon final approval of the appropriate application. Defaced copies of certifications, for purposes of example, may be obtained by written request directed to:

Florida Department of Revenue
 Taxpayer Services
 5050 West Tennessee Street, ~~Bldg. L~~
 Tallahassee, Florida 32399-0112

Form Number	Title	Effective Date
(2)(a) DR-1	<u>Florida Business Tax Application to Collect and/or Report Tax in Florida (R. 07/11 09/09)</u>	___ 06/10
<u>(b) DR-1N</u>	<u>Instructions for Completing the Florida Business Tax Application (Form DR-1) (N. 07/11)</u>	___
<u>(c)(b) DR-1CON</u>	<u>Application for Consolidated Sales and Use Tax Filing Number (R. 02/11 03/04)</u>	___ 09/04
(3) through (4)	No change.	
(5)(a) DR-7	Consolidated Sales and Use Tax Return (R. 01/12 01/11)	___ 01/11
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return (R. 01/12 01/11)	___ 01/11
(c) DR-15CON	Consolidated Summary – Sales and Use Tax Return (R. 01/12 01/11)	___ 01/11
(6)(a) DR-15	Sales and Use Tax Return (R. 01/12 01/11)	___ 01/11
<u>(b) DR-15N</u>	<u>Instructions for DR-15 Sales and Use Tax Returns (R. 01/12)</u>	___
(b) DR-15CS	Sales and Use Tax Return (R. 01/11)	01/11
(e) DR-15CSN	DR-15 Sales and Use Tax Instructions (R. 01/11)	01/11
<u>(c)(d) DR-15EZ</u>	<u>Sales and Use Tax Return (R. 01/12 01/11)</u>	___ 01/11
(e) DR-15EZCSN	DR-15EZ Sales and Use Tax Return Instructions (R. 01/11)	01/11

(d)(f) DR-15EZN	Instructions for 2011 DR-15EZ Sales and Use Tax Returns (R. 01/12 01/11)	___ 01/11
(e)(g) DR-15JEZ	No change.	
(f)(h) DR-15MO	No change.	
(i) DR-15N	Instructions for 2011 DR-15 Sales and Use Tax Returns (R. 01/11)	01/11
(j) through (m)	renumbered (g) through (j) No change.	
(7)(a)	No change.	
(b) DR-16P*	Sales and Use Tax Direct Pay Permit (R. 09/11 N-01/03)	___ 06/03
(c)	No change.	
(8) through (23)	No change.	

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (7), 212.11(5)(b), 212.12(1)(b)2., 212.17(6), 212.18(2), (3), 213.06(1), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS. Law Implemented 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 201.17(1)-(5), 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(4), (5), 212.17, 212.18(2), (3), 213.235, 213.29, 213.37, 219.07, 288.1258, 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11,_____.

12A-1.107 Enterprise Zone and Florida Neighborhood Revitalization Programs.

(1) through (7) No change.
 (8) OBTAINING FORMS.

(a) The forms referenced in this rule are available, without cost, by one or more of the following methods: 1) downloading the form from the Department’s Internet site at www.myflorida.com/dor/forms; writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112; or, 2) calling the Department at 1(800)352-3671, Monday through Friday, 8:00 a.m. to 7:00 p.m., Eastern Time; faxing the Distribution Center at (850)922-2208; or, 3) using a fax machine telephone handset to call the Department’s automated Fax on Demand system at (850)922-3676; or, 4) visiting any local Department of Revenue Service Center to personally obtain a copy; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112 5) calling the Forms Request Line during regular office hours at 1(800)352-3671; or, 6) downloading selected forms from the Department’s Internet site at the address shown inside the

parentheses (www.myflorida.com/dor). Persons with hearing or speech impairments may call the Department's TDD at 1(800)367-8331.

(b) These forms may also be obtained from the Enterprise Zone Development Agency for the enterprise zone in which the business is located.

(9) No change.

Rulemaking Authority 212.08(5)(g)6., (h)6., (n)4., (o)4., (15)(e), 212.11(5)(b), 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.08(5)(g), (h), (n), (o), (q), (15), 212.096, 212.11(5), 212.15(2), 212.17(6), 212.18(2) FS. History—New 1-3-96, Amended 6-19-01, 8-1-02, 5-4-03, 5-1-06,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Janet Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7610

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 20, 2011

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on July 29, 2011 (Vol. 37, No. 30, pp. 2184-2185). No comments were received by the Department.

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: 12A-16.008
 RULE TITLE: Public Use Forms

PURPOSE AND EFFECT: Currently, the use of the solid waste and rental car surcharge form is limited to a single calendar year. The purpose of the proposed amendments to Rule 12A-16.008, F.A.C. (Public Use Forms), is to consolidate and simplify instructions for the solid waste fees and the rental car surcharge returns and to remove the limitation of the use of the tax return to a single calendar year.

SUMMARY: The proposed amendments to Rule 12A-16.008, F.A.C. (Public Use Forms), will update forms used by the Department in the administration of solid waste fees and the rental car surcharge.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described

herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public tax information 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), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 212.17(6), 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED: 212.0606, 212.12(2), 213.235, 376.70, 403.717, 403.718, 403.7185 FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: October 26, 2011, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tammy Miller at (850)617-8346. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Janet Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7610

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-16.008 Public Use Forms.

(1)(a) The following public use forms and instructions are employed by the Department of Revenue in its dealings with the public in administering the rental car surcharge, as provided in this rule chapter, and the solid waste fees, as provided in Rule Chapter 12A-12, F.A.C. These forms are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date
(2) DR-15SW	Solid Waste and Surcharge Return (R. 01/12 01/11)	___ 01/11
(3) DR-15SWN	Instructions for DR-15SW Solid Waste and Surcharge Returns (R. 01/12 01/11)	___ 01/11

(4) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.12(2), 213.235, 376.70, 403.717, 403.718, 403.7185 FS. History-New 11-14-89, Amended 7-7-91, 8-10-92, 3-21-95, 6-19-01, 4-17-03, 9-28-04, 6-28-05, 7-25-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 1-12-11,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Janet Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7610

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 20, 2011

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on July 29, 2011 (Vol. 37, No. 30, p. 2185). No comments were received by the Department.

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NOS.:	RULE TITLES:
12A-19.041	Sales of Communications Services to a Residential Household
12A-19.100	Public Use Forms

PURPOSE AND EFFECT: Chapter 2011-119, L.O.F., revises the classification of “resort condominiums” and “resort dwellings,” in Chapter 509, F.S., as “public lodging establishments” to “vacation rentals.” The purpose of the proposed amendments to Rule 12A-19.041, F.A.C. (Sales of Communications Services to a Residential Household), is to update “resort dwellings” to “vacation rentals,” as an example of a transient public lodging establishment consistent with the provisions of Chapter 509, F.S.

Chapter 2011-120, L.O.F., modifies Section 202.16(3), F.S., eliminating the requirement of the Department to provide tax amounts and brackets to communications services dealers and stating the requirement of communications services dealers to compute the state and the local communications services tax based on a rounding algorithm.

Providers of communications services address/jurisdiction databases and vendors of such databases may request that the Department certify their database for accuracy of the address/jurisdictions contained within the database. To apply, service providers and database vendors must submit Form DR-700012 (Application for Certification of Communications Services Database), along with their database containing a combination of FIPS 55 place codes and GNIS Feature Identifier place codes. When the place codes do not correlate, the database is returned to the applicant for correction.

The purpose of the proposed amendments to Rule 12A-19.100, F.A.C. (Public Use Forms), is to: (1) adopt, by reference, updates to Form DR-700012 to clarify that the FIPS 55 place codes and the GNIS Feature Identifier place codes contained within a database submitted for certification must correlate; (2) provide the version of form DR-700016 that is to be used to report the communications services tax during the specified reporting periods; (3) remove the instructions contained under “Rounding rule,” on Page 20 of Form DR-700016, Florida Communications Services Tax Return (R. 07/11); and (4) update the local communications services tax rates that will be in effect on January 1, 2012, on Form DR-700016, Florida Communications Services Tax Return (R. 01/12).

SUMMARY: The proposed amendments to Rule 12A-19.041, F.A.C. (Sales of Communications Services to a Residential Household), change the example of a transient public lodging establishment from “resort dwellings” to “vacation rentals,” consistent with Chapter 509, F.S., as amended by Chapter 2011-119, L.O.F.

The proposed amendments to Rule 12A-19.100, F.A.C. (Public Use Forms), adopt, by reference, changes to forms used in the administration of the communications services tax to clarify provisions regarding place codes contained within a database submitted to the Department for certification, to remove obsolete provisions regarding tax brackets, and to update the local communications services tax rates.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public tax information 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), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.26(3)(a), (c), (d), (e), (j), 202.27(7) FS.

LAW IMPLEMENTED: 119.071(5), 175.1015, 185.085, 202.11(3), (10), (11), 202.12(1), (3), 202.125(1), 202.13(2), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), (10), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2), (4) FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: October 26, 2011, 10:00 a.m.
 PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tammy Miller at (850)617-8346. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULES IS: Heather Miller, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7104

THE FULL TEXT OF THE PROPOSED RULES IS:

12A-19.041 Sales of Communications Services to a Residential Household.

(1) through (2) No change.

(3) TRANSIENT PUBLIC LODGING ESTABLISHMENTS. The partial exemption for sales to residential households does not apply to sales to any residence that constitutes all or part of a transient public lodging establishment, as defined by Section 509.013, F.S.

(a) through (b) No change.

(c) A “transient public lodging establishment,” as defined in Section 509.013, F.S., means any unit, group of units, dwelling, building, or group of buildings within a single complex of buildings that is:

1. Advertised or held out to the public as a place that is regularly rented to guests; or
2. Rented more than three times in a calendar year, with each separate rental period having a duration less than 1 calendar month or less than 30 days.

(d) Transient public lodging establishments are rented to guests whose occupancy is intended to be temporary. Examples of transient public lodging establishments include hotels, motels, bed and breakfast inns, transient apartments, transient rooming houses, and vacation rentals ~~resort dwellings~~.

(4) through (5) No change.

Rulemaking Authority 202.26(3)(c) FS. Law Implemented 202.125(1), 202.13(2), 202.16(4), 202.19(10), 202.34(3), 202.35(4) FS. History—New 1-31-02, Amended 2-7-11, _____.

12A-19.100 Public Use Forms.

(1) No change.

(2) The following versions of Form DR-700016, Florida Communications Services Tax Return, are applicable to the reporting periods and service billing dates indicated:

REVISION DATE	REPORTING PERIODS	SERVICE BILLING DATES
01/12	January 2012 –	January 1, 2012 –
07/11	July 2011 – December 2011	July 1, 2011 – December 31, 2011
01/11	January 2011 – June 2011	January 1, 2011 – June 30, 2011
08/10	August 2010 – December 2010	August 1, 2010 – December 31, 2010
01/10	January 2010 – July 2010	January 1, 2010 – July 31, 2010
06/09	June 2009 – December 2009	June 1, 2009 – December 31, 2009
01/09	January 2009 – May 2009	January 1, 2009 – May 31, 2009
09/08	September 2008 – December 2008	September 1, 2008 – December 31, 2008
06/08	June 2008 – August 2008	June 1, 2008 – August 31, 2008
05/08	May 2008	May 1, 2008 – May 31, 2008
01/08	January 2008 – April 2008	January 1, 2008 – April 30, 2008
09/07	September 2007 – December 2007	September 1, 2007 – December 31, 2007
06/07	June 2007 – August 2007	June 1, 2007 – August 31, 2007
02/07	February 2007 – May 2007	February 1, 2007 – May 31, 2007
01/07	January 2007	January 1, 2007 – January 31, 2007
06/06	June 2006 – December 2006	June 1, 2006 – December 31, 2006
01/06	January 2006 – May 2006	January 1, 2006 – May 31, 2006
11/05	November 2005 – December 2005	November 1, 2005 – December 31, 2005
06/05	June 2005 – October 2005	June 1, 2005 – October 31, 2005
01/05	January 2005 – May 2005	January 1, 2005 – May 31, 2005
11/04	November 2004 – December 2004	November 1, 2004 – December 31, 2004
10/04	October 2004	October 1, 2004 – October 31, 2004
06/04	June 2004 – September 2004	June 1, 2004 – September 30, 2004
01/04	January 2004 – May 2004	January 1, 2004 – May 31, 2004

12/03	December 2003	December 1, 2003 – December 31, 2003
11/03	November 2003	November 1, 2003 – November 30, 2003
10/03	October 2003	October 1, 2003 – October 31, 2003
06/03	June 2003 – September 2003	June 1, 2003 – September 30, 2003
03/03	March 2003 – May 2003	March 1, 2003 – May 31, 2003
01/03	January 2003 – February 2003	January 1, 2003 – February 28, 2003
12/02	December 2002	December 1, 2002 – December 31, 2002
11/02	November 2002	November 1, 2002 – November 30, 2002
10/02	October 2002	October 1, 2002 – October 31, 2002
01/02	January 2002 – September 2002	January 1, 2002 – September 30, 2002
12/01	October 2001 – December 2001	October 1, 2001 – December 31, 2001

Form Number	Title	Effective Date
(3) DR-700012	Application for Certification of Communications Services Database (R. 05/11 10/09)	____ 06/10
<u>(4)(a) DR-700016</u>	<u>Florida Communications Services Tax Return (R. 01/12)</u>	____
<u>(b) DR-700016</u>	<u>Florida Communications Services Tax Return (R. 07/11)</u>	____

(a) through (gg) renumbered (c) through (ii) No change.
 (5) through (12) No change.

Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.26(3)(a), (c), (d), (e), (j), 202.27(7) FS. Law Implemented 119.071(5), 175.1015, 185.085, 202.11(3), (10), (11), 202.12(1), (3), 202.13(2), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS. History—New 4-17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05, 11-14-05, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10, 6-28-10(3), 6-28-10(5), 2-7-11, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Heather Miller, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7104

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 20, 2011

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on July 29, 2011 (Vol. 37, No. 30, pp. 2185-2186). No comments were received by the Department.

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NOS.:	RULE TITLES:
12B-4.003	Public Use Forms
12B-4.060	Tax on Transfers of Ownership Interest in Legal Entities

PURPOSE AND EFFECT: Section 201.02(1)(b), F.S., created by Chapter 2009-131, Laws of Florida (L.O.F.), imposes tax on transfers of ownership interests in a conduit entity when the transfer is within three years of a transfer of Florida real property into the conduit entity, and documentary stamp tax

was not paid on the full consideration when the real property was transferred into the conduit entity. The purpose of the creation of Rule 12B-4.060, F.A.C. (Tax on Transfers of Ownership Interest in Legal Entities), is to clarify the application of the tax. The purpose of the proposed amendments to Rule 12B-4.003, F.A.C., is to adopt, by reference, changes to Form DR-228 (Documentary Stamp Tax Return for Nonregistered Taxpayers' Unrecorded Documents) to provide for payment of the tax when documents to transfer ownership in a conduit entity are not filed or recorded.

SUMMARY: The creation of Rule 12B-4.060, F.A.C. (Tax on Transfers of Ownership Interest in Legal Entities), provides: (1) definitions of the terms "conduit entity" and "full consideration" for purposes of the rule; (2) that tax is due on the transfer of an ownership interest in a conduit entity that occurs within three years of the transfer of real property to the conduit entity; (3) that tax is due on the amount of consideration paid or given for the ownership interest in the conduit entity and how the tax is to be computed; (4) when the tax is due and how the tax is to be remitted to the Department; (5) that tax is not due on a gift of ownership interest in the conduit entity or transfers of equity interest that are traded on public regulated security exchanges; (6) that the discretionary surtax imposed in Miami-Dade County applies to transfers of ownership as provided in the rule; (7) that provisions of this rule do not affect the tax imposed under Section 201.02(4), F.S., on documents which convey or transfer, pursuant to Section 689.071, F.S., any beneficial interest in lands, tenements, or other real property; and (8) examples of when the tax is due.

The proposed amendments to Rule 12B-4.003, F.A.C. (Public Use Forms), adopt, by reference, changes to Form DR-228 (Documentary Stamp Tax Return for Nonregistered Taxpayers' Unrecorded Documents), to provide for the reporting of the tax imposed under Section 201.02(1)(b), F.S., when the transfer of ownership in a conduit entity is not filed or recorded in Florida. SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public tax information 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), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 201.11, 213.06(1) FS., s. 6, Ch. 2009-131, L.O.F.

LAW IMPLEMENTED: 119.071(5), 201.01, 201.02(1), (4), 201.031, 201.07, 201.08(1)(a), 201.133 FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: October 26, 2011, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tammy Miller at (850)617-8346. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULES IS: Tim Phillips, Revenue Program Administrator I, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7224

THE FULL TEXT OF THE PROPOSED RULES IS:

12B-4.003 Public Use Forms.

(1)(a) The following public-use forms and instructions are employed by the Department of Revenue in its administration of the documentary stamp tax, and are hereby incorporated in this rule by reference.

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's Internet site at www.myflorida.com/dor/forms; or, 2) calling the Department at 1(800)352-3671, Monday through Friday, 8:00 a.m. to 7:00 p.m., Eastern Time; or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West

Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Department's TDD at 1(800)367-8331 or (850)922-1115.

Form Number	Title	Effective Date
(2) No change.		
(3) DR-228	Documentary Stamp Tax Return for Nonregistered Taxpayers' Unrecorded Documents (R. 08/11 40/09)	____ 06/40
(4) No change.		

Rulemaking Authority 201.11, 213.06(1) FS. Law Implemented 119.071(5), 201.01, 201.02(1), (4), 201.031(1), 201.07, 201.08(1)(a), 201.133 FS. History—Revised 8-18-73, Formerly 12A-4.03, Amended 9-26-77, 12-11-78, Formerly 12B-4.03, Amended 12-5-89, 2-16-93, 10-20-93, 12-30-97, 5-4-03, 6-28-05, 1-1-08, 4-14-09, 1-11-10, 06-28-10,_____.

12B-4.060 Tax on Transfers of Ownership Interest in Legal Entities.

(1)(a) Scope. This rule applies to transfers of an ownership interest in a conduit entity to which real property was transferred without tax paid on the full consideration for the property.

(b) Definitions. For purposes of this rule:

1. "Conduit entity" means a legal entity to which real property is transferred without full consideration by a grantor who owns a direct or indirect interest in the entity or a successor entity.

2. "Full consideration" means the consideration that would be paid in an arm's length transaction between unrelated parties, which would be the consideration as provided in Section 201.02(1)(a), F.S., but an amount not less than the fair market value of the real property.

(2) When there is a transfer of an ownership interest in a conduit entity for consideration within 3 years after a transfer of real property to the conduit entity, the transfer of such ownership interest is subject to tax if the conduit entity continues to own property that would cause the entity to be considered a conduit entity.

(3) The tax is based on the consideration paid or given for the ownership interest in the conduit entity, which includes the amount of any mortgage attached to real property that was transferred to the conduit entity, less the consideration upon which tax was paid on the transfer of the Florida real property to the conduit entity. No refund is due of tax paid on the document that transferred the property to the entity solely because the consideration for the ownership interest in the conduit entity is less than the consideration for the property transferred. If the conduit entity owns assets other than the real property described in subsection (2), tax is calculated by multiplying the consideration for the interest in the conduit entity by a fraction, the numerator of which is the value of the real property described in subsection (2) and the denominator of which is the value of all assets owned by the conduit entity, and then multiplying the result by the tax rate.

(4) A gift of an ownership interest in a conduit entity is not subject to tax to the extent there is no consideration.

(5) The transfer of shares or similar equity interests that are dealt in or traded on public, regulated security exchanges is not subject to the tax.

(6)(a) If an instrument is filed or recorded in Florida by the 20th day of the month following the month the ownership interest is transferred, the tax must be remitted at the time of the filing or recording. If an instrument is not filed or recorded by the 20th day of the month following the month the ownership interest is transferred, the tax is due to the Department on or before the 20th day of the month following the ownership transfer. The tax must be reported on a Documentary Stamp Tax Return for Nonregistered Taxpayers' Unrecorded Documents (Form DR-228, incorporated by reference in Rule 12B-4.003, F.A.C.).

(b) When the 20th day falls on a Saturday, Sunday, or legal holiday, payments accompanied with returns will be accepted as timely if postmarked on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For purposes of this rule, a "legal holiday" means a holiday that is observed by federal or state agencies as a legal holiday as this term is defined in Chapter 683, F.S., and Section 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to Section 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an Internal Revenue district.

(7) The provisions of this rule do not affect the imposition of tax on transactions described in Section 201.02(4), F.S., on documents which convey or transfer, pursuant to Section 689.071, F.S., any beneficial interest in lands, tenements, or other real property.

(8) The discretionary surtax imposed under Section 201.031, F.S., applies to taxable transfers under Section 201.02(1)(b), F.S., and this rule.

(9) Examples.

(a) Example 1: On July 2, 2009, Lloyd transferred Orange County, Florida real property (the real property), owned by him alone, to a limited liability company (LLC) he owned alone. No documentary stamp tax was paid on the document that transferred the real property to the LLC. On July 3, 2009, Lloyd transferred his interest in the LLC for \$1,000,000. The LLC owned no assets other than the real property. Documentary stamp tax of \$7,000 was due on the transfer of Lloyd's ownership interest in the LLC based on the \$1,000,000 consideration, since tax was not paid on the full consideration when the real property was transferred to the LLC.

(b) Example 2: On July 2, 2009, Calvin and Sally transferred Duval County, Florida real property (the real property), which they owned equally, to a limited liability company (LLC) owned equally by Calvin and Sally. The full consideration at the time of the transfer was \$30,000.

Documentary stamp tax of \$210 was paid on the document that transferred the real property to the LLC. On July 10, 2009, Calvin and Sally sold their ownership interests in the LLC. No documentary stamp tax was due on the transfer of Calvin's and Sally's ownership interests in the LLC, since no "conduit entity" was created pursuant to Section 201.02(1)(b)1.a., F.S., and this rule, since tax was paid on the full consideration for the real property when it was transferred to the LLC.

(c) Example 3: On July 2, 2009, Vern and Carol transferred Miami-Dade County, Florida commercial real property (the real property), which they owned equally, to a limited liability company (LLC) owned equally by Vern and Carol. No documentary stamp tax was paid on the document that transferred the real property to the LLC. On July 10, 2009, Vern sold his interest in the LLC for \$200,000. The LLC owned no assets other than the real property. Tax of \$1400 and discretionary surtax of \$900 were due on the transfer of Vern's ownership interest in the LLC, since tax was not paid on the full consideration for the real property when it was transferred to the LLC.

(d) Example 4: On July 2, 2009, Pam and Mike transferred Walton County, Florida real property (the real property), which they owned equally, to a corporation. The corporation was owned equally by Mike and a limited liability company (LLC) owned by Pam alone. No documentary stamp tax was paid on the document that transferred the real property to the corporation. On July 10, 2009, Pam sold her interest in the LLC (thereby selling her indirect ownership interest in the corporation) for \$45,000. The corporation owned assets in addition to the real property transferred to it on July 2, 2009. The value of the real property was \$85,000, and the real property made up 95% of the value of all assets owned by the corporation. The only asset owned by the LLC was its interest in the corporation. Tax of \$299.60 was due on the transfer of Pam's ownership interest based on consideration of \$42,750 (\$45,000 multiplied by the 95% attributable to the real property), since tax was not paid on the full consideration for the real property when it was transferred to the corporation.

(e) Example 5: On July 2, 2009, Tom transferred Broward County, Florida real property (the real property), owned by him alone, to a limited liability company (LLC) he owned alone. No documentary stamp tax was paid on the document that transferred the real property to the LLC. On July 10, 2009, Tom sold 50% of his interest in the LLC to Imogene for \$200,000. The LLC owned no assets other than the real property. Tax of \$1,400 was due on the transfer of Tom's 50% ownership interest in the LLC based on consideration of \$200,000, since documentary stamp tax was not paid on the full consideration for the real property when it was transferred to the LLC. On July 25, 2009, Tom sold one-half of his remaining 50% ownership interest in the LLC for \$105,000, and Imogene sold one-half of her 50% ownership interest in the LLC for \$105,000. Tax of \$735 was due on the transfer of

Tom's ownership interest, since tax was not paid on the full consideration for the real property when it was transferred to the LLC. No tax was due on Imogene's transfer, since tax was due and paid on Tom's transfer to Imogene.

(f) Example 6: On July 2, 2009, Sue transferred Polk County, Florida real property (the real property), owned by her alone, to a limited liability company (LLC) she owned alone. The real property was encumbered by a mortgage at the time of the transfer of an amount less than the property's fair market value. The LLC owned no assets other than the real property. Documentary stamp tax of \$525 was paid on the document that transferred the real property to the LLC based on the mortgage balance of \$75,000. On July 31, 2009, Sue sold her interest in the LLC for \$110,000. Tax of \$245 was due on the transfer of Sue's ownership interest in the LLC based on consideration of \$35,000, the amount beyond the consideration on which tax was paid when the property was transferred to the LLC.

Rulemaking Authority s. 6, Ch. 2009-131, L.O.F. Law Implemented 201.02(1), (4), 201.031 FS. History—New _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Tim Phillips, Revenue Program Administrator I, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7224

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 20, 2011

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on December 31, 2009 (Vol. 35, No. 52, pp. 6696-6697). A rule development workshop was held on January 27, 2010, to receive public comment. In response to public comment received, a second Notice of Proposed Rule Development was published in the Florida Administrative Weekly on July 29, 2011 (Vol. 37, No. 30, pp. 2186-2187). No comments were received by the Department at a rule development workshop held on August 16, 2011.

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NOS.:	RULE TITLES:
12B-5.030	Importers
12B-5.040	Carriers
12B-5.050	Terminal Suppliers
12B-5.060	Wholesalers
12B-5.070	Terminal Operators
12B-5.080	Exporters
12B-5.090	Local Government Users

12B-5.100	Mass Transit Systems
12B-5.110	Blenders
12B-5.121	Temporary Licenses Issued Under a Declared Emergency
12B-5.130	Refunds
12B-5.150	Public Use Forms
12B-5.200	Wholesalers of Alternative Fuel
12B-5.400	Producers and Importers of Pollutants

PURPOSE AND EFFECT: Section 206.02(2)(c), F.S., requires terminal suppliers, importers, exporters, blenders, biodiesel manufacturers, and wholesalers to pay a \$30 license tax to obtain an annual fuel license or to renew an annual fuel license. Similar provisions are provided for carriers and terminal operators to obtain an annual fuel license in Sections 206.021(3) and 206.022(2), F.S. Section 206.89(4), F.S., provides that a \$5 filing fee is required to obtain a license as a retailer of alternative fuel.

Sections 206.05(1), 206.051, and 206.89(2), F.S., provide that terminal suppliers, importers, exporters, wholesalers, and retailers of alternative fuel are required to post a bond to obtain a Florida fuel license. Section 206.9931(1), F.S., provides bond requirements for applicants applying for a license as an importer or producer of pollutants.

To obtain a Florida fuel license, the licensee is required to maintain a bond sufficient to ensure payment to the state of the amount of the tax, plus any penalties and interest, for which the person may become liable. A wholesaler who has no import or export activity that sells only undyed diesel fuel and that is not authorized by the Department to remit fuel tax to its supplier would have no liability to the state and would not be required to post a bond. Any applicant for a pollutants tax license for the sole purpose of applying for refunds of tax-paid pollutants would not be required to post a bond.

The purpose of the proposed amendments to Rule Chapter 12B-5, F.A.C. (Tax on Motor Fuels, Diesel Fuels, Alternative Fuels, Aviation Fuels, and Pollutants), is to: (1) correct the use of the term "license fee" to "license tax" and to correct the use of the term "registration fee" to "filing fee," consistent with Sections 206.02(2)(c), 206.021(3), 206.022(2), and 206.89(4), F.S., as requested by the Joint Administrative Procedures Committee; (2) update provisions regarding bonding requirements consistent with Sections 206.05(1), 206.051, 206.89(2), 206.9931(1), F.S.; and (3) adopt, by reference, changes to the fuel and pollutant returns to include the annual updates to the state fuel sales tax rate and the local option tax rates effective January 2012.

Section 206.8745(1), F.S., provides that any purchaser who purchases tax-paid diesel fuel and has paid the fuel taxes to the seller may claim a refund of the fuel taxes paid, as provided in Section 215.26, F.S., if the fuel is used for an exempt purpose as provided in Section 206.874(3), F.S. The purpose of the

proposed amendments to Rule 12B-5.130, F.A.C. (Refunds), is to amend the rule to reflect the provisions of Sections 206.874(3) and 206.8745(1), F.S.

SUMMARY: The proposed amendments to Rule Chapter 12B-5, F.A.C. (Tax on Motor Fuels, Diesel Fuels, Alternative Fuels, Aviation Fuels, and Pollutants): (1) revise terms to be consistent with the statutory terms “license tax” and “filing fee” for purposes of obtaining an annual Florida fuel tax license; (2) clarify that there is no license fee or license tax for local government users or mass transit systems to obtain a Florida fuel tax license; (3) clarify bonding requirements for licensing of wholesalers of fuel; (4) remove provisions regarding the availability of a refund of tax paid on diesel fuel used in the operations of boats, vessels, or equipment for fishing that are not consistent with the provisions of Section 206.8745(1), F.S.; (5) provide the procedures on how to obtain a refund of the fuel taxes paid on diesel fuel used for commercial fishing purposes or by a vessel engaged in the commercial transportation of persons or property consistent with the provisions of Section 206.8745(1), F.S.; (6) clarify that diesel fuel used for such commercial purposes is subject to sales tax, plus any applicable discretionary sales surtax; (7) adopt, by reference, updates to the fuel and pollutant tax returns.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public tax information 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), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8), 526.206 FS.

LAW IMPLEMENTED: 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.095, 206.11, 206.404, 206.41, 206.43, 206.44, 206.485, 206.64, 206.86, 206.874, 206.8745, 206.877, 206.90, 206.91, 206.92, 206.97, 206.9835, 206.9865, 206.9931, 206.9943, 212.0501, 213.255, 213.755, 526.203 FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: October 26, 2011, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tammy Miller at (850)617-8346. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULES IS: Ronald Gay, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6745

THE FULL TEXT OF THE PROPOSED RULES IS:

PART I TAX ON MOTOR AND DIESEL FUEL

12B-5.030 Importers.

(1) No change.

(2) LICENSING AND BONDING.

(a) 1. through 5. No change.

6. Each initial and renewal application must be accompanied by a \$30 license ~~tax fee~~.

(b) No change.

(3) through (5) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01(3), 206.02, 206.026, 206.027, 206.028, 206.03, 206.05, 206.051, 206.054, 206.43, 206.48(2), 206.485, 206.9835, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, _____.

12B-5.040 Carriers.

(1) LICENSING.

(a) through (c) No change.

(d) Each initial or renewal application must be accompanied by a \$30 license ~~tax fee~~.

(2) through (3) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 206.9915, 213.06(1), 213.755(8) FS. Law Implemented 206.021, 206.09, 206.199, 206.20, 206.204, 206.205, 206.485, 213.755 FS. History–New 7-1-96, Amended 11-21-96, 5-1-06, 6-1-09,_____.

12B-5.050 Terminal Suppliers.

(1) No change.

(2) LICENSING AND BONDING.

(a)1. through 6. No change.

7. Each initial or renewal application must be accompanied by a \$30 license tax fee.

8. through 9. No change.

(b) No change.

(3) through (5) No change.

(6) REFUNDS AND CREDITS.

(a) No change.

(b) Motor and Diesel Fuel Used for Agricultural Purposes.

1. Sales by terminal suppliers of taxable motor diesel fuel to persons for agricultural uses as provided in Rule 12B-5.020, F.A.C., are exempt from the local option fuel tax, the state comprehensive transportation system tax, and the fuel sales tax imposed by Section 206.41(1)(e), (f), and (g), F.S.

2. No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01, 206.02, 206.05, 206.41, 206.413, 206.414, 206.43, 206.48, 206.485, 206.62, 206.86, 206.87, 206.872, 206.873, 206.874, 206.8745, 206.90, 206.91, 206.97, 206.9815, 206.9941, 206.9942, 213.755 FS. History–New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09,_____.

12B-5.060 Wholesalers.

(1) No change.

(2) LICENSING AND BONDING.

(a)1. through 5. No change.

6. Each initial and renewal application must be accompanied by a \$30 license tax fee.

(b) No change.

(c)1. Each wholesaler that which is licensed pursuant to Section 206.02, F.S., will be required to furnish a bond to the Department in a sum of not more than \$100,000, for each product type (motor fuel, diesel fuel, and aviation fuel).

~~2. A bond will not be required if the sum of three times the average monthly fuel tax is less than \$50.~~

3. through 7. renumbered 2. through 6. No change.

7. A wholesaler who has no import or export activity, who sells only undyed diesel fuel, and who is not authorized by the Department to remit fuel tax to its supplier is not required to post a bond.

8. through 9. No change.

(d) No change.

(e) To conduct business as a retailer wholesaler of alternative fuel, a bond must be posted and calculated pursuant to Section 206.90, F.S., not to exceed \$100,000. If the bond of a wholesaler of diesel fuel who sells alternative fuel is less than \$100,000, an additional bond for the retailer wholesaler of alternative fuel will calculated and added to the bond of the wholesaler of diesel fuel. The combined bond will not exceed \$100,000.

(3) through (6) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 213.06(1), 213.755(8) FS. Law Implemented 206.01(6), 206.02, 206.05, 206.404, 206.43, 206.48, 206.485, 206.86, 206.89, 206.90, 206.91, 206.9825, 213.755 FS. History–New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09,_____.

12B-5.070 Terminal Operators.

(1) LICENSING.

(a) through (c) No change.

(d) Each initial or renewal application must be accompanied by a \$30 license tax fee for each terminal location operated.

(2) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 213.06(1), 213.755(8) FS. Law Implemented 206.01(19), 206.022, 206.095, 206.485, 206.872, 213.755 FS. History– New 7-1-96, Amended 11-21-96, 5-1-06, 6-1-09,_____.

12B-5.080 Exporters.

(1) No change.

(2) LICENSING AND BONDING.

(a) No change.

(b)1.through 5. No change.

6. Each initial or renewal application must be accompanied by a \$30 license tax fee.

(c) No change.

(3) through (6) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01(21), 206.02, 206.03, 206.04, 206.05, 206.051, 206.052, 206.41, 206.416, 206.43, 206.48, 206.485, 206.62, 206.87, 206.90, 206.91, 206.97, 206.9915, 213.755 FS. History–New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09,_____.

12B-5.090 Local Government Users.

(1) No change.

(2) LICENSING AND BONDING.

(a)1. through 2. No change.

3. There is no ~~application fee or license fee~~ or license tax for a local government user to obtain a license.

(b) No change.

(3) No change.

(4) REFUNDS AND CREDITS.

(a) No change.

(b)1. Any county, municipality, or school district, which is not licensed as a local government user, that uses tax-paid diesel fuel, gasoline, or gasohol in vehicles operated on the highways, may seek a refund each calendar quarter for the fuel taxes ~~sales tax~~ imposed under Section 206.41(1)(b) and (g), F.S., for gasoline and gasohol, ~~and~~ 1 cent of the tax imposed under Section 206.87(1)(a), F.S., and all of the tax imposed under Section 206.87(1)(~~e~~)(b), F.S., on diesel fuel.

2. through 4. No change.

Rulemaking Authority 206.14(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.41(4), 206.86(11), 206.874(4), 213.755 FS. History–New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, _____.

12B-5.100 Mass Transit Systems.

(1) No change.

(2) LICENSING AND BONDING.

(a)1. through 2. No change.

3. There is no ~~application fee or~~ license fee or license tax for a mass transit system to obtain a license.

(b) No change.

(3) through (4) No change.

Rulemaking Authority 206.14(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.41(4), 206.86(12), 206.874(5)(a), 213.755 FS. History–New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, _____.

12B-5.110 Blenders.

(1) No change.

(2) LICENSING.

(a)1. through 4. No change.

5. Each initial or renewal application must be accompanied by a \$30 license tax fee.

(b) No change.

(3) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.02(3), 206.48(1), 206.485, 206.86(7), 206.87(2)(e), 213.755 FS. History–New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, _____.

12B-5.121 Temporary Licenses Issued Under a Declared Emergency.

(1) No change.

(2) LICENSING.

(a) through (b) No change.

(c) No licensing tax fee is required to obtain a temporary fuel license. No criminal background investigation of an applicant will be conducted.

(d) through (e) No change.

(3) through (7) No change.

Rulemaking Authority 206.14(1), 206.59(1) FS. Law Implemented 206.02(8), 206.021(5), 206.051(4), 206.052, 206.41(1), 206.43(1), 206.62, 206.87(1), 206.8745, 206.91, 206.9825(1)(a), 213.255(2), (3), 215.26(2) FS. History–New 6-1-09, Amended _____.

12B-5.130 Refunds.

(1) FUEL USED FOR AGRICULTURAL, AQUACULTURAL, COMMERCIAL FISHING, AND COMMERCIAL AVIATION PURPOSES.

(a)1. No change.

2. Persons using motor fuel ~~or diesel fuel~~ in the operation of boats, vessels, or equipment used exclusively for the taking of fish, crayfish, oysters, shrimp, and sponges from the salt or fresh waters of Florida for sales are entitled to a refund of municipal fuel tax and local option, state comprehensive enhanced transportation system, ~~municipal fuel tax,~~ and fuel sales taxes paid under Section 206.41(1)(c), (e), (f), and (g), F.S., ~~and Sections 206.87(1)(e), (d), (e), F.S.~~

3. No change.

(b) through (c) No change.

(2) through (3) No change.

(4) DIESEL FUEL SOLD FOR USE IN VESSELS.

(a) through (b) No change.

(c) Undyed diesel fuel sold to a purchaser for use in a commercial fishing vessel or a vessel engaged in the business of commercial transportation of persons or property is subject to the fuel taxes imposed under Section 206.87(1), F.S. The purchaser may obtain a refund of diesel fuel tax paid as follows:

1. The purchaser must file an Application for Refund of Tax Paid on Undyed Diesel Used for Off-Road or Other Exempt Purposes (Form DR-309639) with the Department within three years after the right to refund has accrued.

2. The purchaser is required to submit original invoices or copies of invoices showing the amount of fuel taxes paid with the application. Form DR-309639 must meet the requirements of Sections 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C.

3. The purchaser is required to pay the sales tax, plus any applicable discretionary sales surtax. The Department will reduce the amount of refund due on tax-paid diesel fuel used for commercial fishing purposes or for use by a vessel engaged in the business of commercial transportation of persons or property by the amount of sales tax and discretionary sales surtax due.

(5) No change.

Rulemaking Authority 206.14(1), 206.59(1), 213.06(1) FS. Law Implemented 206.41(4), (5), 206.43(5), (6), 206.64, 206.8745, 206.97, 213.255(2), (3), 215.26 FS. History–New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 1-27-09, 6-1-09, _____.

Cross Reference – Rules 12A-1.059 and 12A-1.0641, F.A.C.

12B-5.150 Public Use Forms.

(1)(a) The following public use forms and instructions are utilized by the Department and are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date
(2) DR-138	Application for Fuel Tax Refund – Agriculture, Aquacultural, Commercial Fishing or Commercial Aviation Purposes (R. 01/12 01/11)	01/11
(3) through (6)	No change.	
(7) DR-157A	Assignment of Time Deposit (R. 09/11 05/05)	05/06
(8) and (9)	No change.	
(10) DR-160	Application for Fuel Tax Refund – Mass Transit System Users (R. 01/12 01/11)	01/11
(11) through (13)	No change.	
(14) DR-182	Florida Air Carrier Fuel Tax Return (R. 01/12 01/11)	01/11
(15)	No change.	
(16) DR-189	Application for Fuel Tax Refund – Municipalities, Counties and School Districts (R. 01/12 01/11)	01/11
(17) DR-190	Application for Fuel Tax Refund – Non-Public Schools (R. 01/12 01/11)	01/11
(18) DR-191	Application for Aviation Fuel Refund – Air Carriers (R. 01/12 07/06)	04/07
(19) DR-248	2012 2011 Alternative Fuel Use Permit Application, Renewal, and Decal Order Form (R. 11/11 11/10)	01/11
(20) DR-904	Pollutants Tax Return (R. 01/12 01/11)	01/11
(21) DR-309631	Terminal Supplier Fuel Tax Return (R. 01/12 01/11)	01/11
(22) DR-309631N	Instructions for Filing Terminal Supplier Fuel Tax Return (R. 01/12 01/11)	01/11
(23) DR-309632	Wholesaler/Importer Fuel Tax Return (R. (R. 01/12 01/11))	01/11
(24) DR-309632N	Instructions for Filing Wholesaler/Importer Fuel Tax Return (R. 01/12 01/11)	01/11
(25) DR-309633	Mass Transit System Provider Fuel Tax Return (R. 01/12 01/11)	01/11
(26) DR-309633N	Instructions for Filing Mass Transit System Provider Fuel Tax Return (R. 01/12 01/11)	01/11
(27) DR-309634	Local Government User of Diesel Fuel Tax Return (R. 01/12 01/11)	01/11

(28) DR-309634N	Instructions for Filing Local Government User of Diesel Fuel Tax Return (R. 01/12 01/11)	01/11
(29) DR-309635	Blender/Retailer of Alternative Fuel Tax Return (R. 01/12 01/11)	01/11
(30) DR-309635N	Instructions for Filing Blender/Retailer of Alternative Fuel Tax Return (R. 01/12 01/11)	01/11
(31) DR-309636	Terminal Operator Information Return (R. 01/12 01/11)	01/11
(32) DR-309636N	Instructions for Filing Terminal Operator Information Return (R. 01/12 01/11)	01/11
(33) DR-309637	Petroleum Carrier Information Return (R. 01/12 01/11)	01/11
(34) DR-309637N	Instructions for Filing Petroleum Carrier Information Return (R. 01/12 01/11)	01/11
(35) DR-309638	Exporter Fuel Tax Return (R. 01/12 01/11)	01/11
(36) DR-309638N	Instructions for Filing Exporter Fuel Tax Return (R. 01/12 01/11)	01/11
(37) DR-309639	Application for Refund of Tax Paid on Undyed Diesel Used for Off-Road or Other Exempt Purposes (with instructions) (R. 01/12 07/11)	07/11
(38) DR-309640	Application for Refund of Tax Paid on Undyed Diesel Consumed by Motor Coaches During Idle Time in Florida (R. 01/12 01/11)	01/11
(39) DR-309645	2012 2011 Refundable Portion of Local Option and State Comprehensive Enhanced Transportation System (SCETS) Tax (R. 01/12 01/11)	01/11
(40) DR-309660	Application for Pollutants Pollutant Tax Refund (R. 01/12 01/11)	01/11

(41) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8), 526.206 FS. Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.877, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755, 526.203 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, _____.

PART II TAX ON ALTERNATIVE FUEL

12B-5.200 Retailers of Alternative Fuel.

(1) No change.

(2) LICENSING AND BONDING.

(a)1. No change.

2. Each initial or renewal application must be accompanied by a \$5 filing registration fee.

(b) through (c) No change.

(3) through (5) No change.

Rulemaking Specific Authority 206.14(1), 206.59(1), 206.877, 213.06(1) FS. Law Implemented 206.485, 206.877, 206.89 FS. History--New 11-21-96, Amended 10-27-98, 5-1-06,_____.

PART IV TAX ON POLLUTANTS

12B-5.400 Producers and Importers of Pollutants.

(1) through (2) No change.

(3) LICENSING AND BONDING.

(a) through (d) No change.

(e) No bond ~~is will be~~ required to obtain a pollutant tax license for the sole purpose of applying for refunds of tax paid on pollutants, as provided in Section 206.9942, F.S. if three times the average monthly pollutants tax paid or due is less than \$50.

(4) through (7) No change.

Rulemaking Authority 206.14(1), 206.59(1), 213.06(1), 213.755(8) FS. Law Implemented 206.9915, 206.9925, 206.9931, 206.9935, 206.9941, 206.9942, 206.9943, 213.755 FS. History--New 11-21-96, Amended 10-27-98, 5-1-06, 6-1-09,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Ronald Gay, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6745

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 20, 2011

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on July 29, 2011 (Vol. 37, No. 30, pp. 2187-2188). No comments were received by the Department.

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NOS.:	RULE TITLES:
12B-7.008	Public Use Forms
12B-7.026	Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rules 12B-7.008 and 12B-7.026, F.A.C. (Public Use Forms), is to adopt, by reference, changes to forms used by the Department in the administration of the severance tax imposed on oil, gas, sulfur, and solid minerals produced in Florida.

SUMMARY: The proposed amendments to Rule 12B-7.008, F.A.C. (Public Use Forms), adopt, by reference, updates to Forms DR-144 and DR-144ES for reporting the tax on gas and sulfur production in Florida.

The proposed amendments to Rule 12B-7.026, F.A.C. (Public Use Forms), adopt, by reference, updates to Forms DR-142 and DR-142ES for reporting the severance taxes on the solid mineral production in Florida.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public tax information 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), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 211.075(2), 211.125(1), 211.33(6), 213.06(1), 1002.395(13) FS.

LAW IMPLEMENTED: 92.525(1)(b), (2), (3), (4), 211.02, 211.0251, 211.026, 211.075, 211.076, 211.125, 211.30, 211.31, 211.3103, 211.3106, 211.33, 213.755(1), 1002.395 FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: October 26, 2011, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tammy Miller at (850)617-8346. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULES IS: Janet Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7610

THE FULL TEXT OF THE PROPOSED RULES IS:

12B-7.008 Public Use Forms.

(1)(a) The following forms and instructions are used by the Department in its administration of the taxes imposed on the production of oil, gas, and sulfur. These forms are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date
(2) DR-144	Gas and Sulfur Production Quarterly Tax Return (R. 07/11 04/11)	___04/11
(3) DR-144ES	Declaration of Estimated Gas and Sulfur Production Tax (R. 07/11 04/11)	___04/11

(4) through (5) No change.

Rulemaking Authority 211.075(2), 211.125(1), 213.06(1), 1002.395(13) FS. Law Implemented 92.525(1)(b), (2), (3), (4), 211.02, 211.0251, 211.026, 211.075, 211.076, 211.125, 213.755(1), 1002.395 FS. History—New 12-28-78, Formerly 12B-7.08, Amended 12-18-94, 5-4-03, 10-1-03, 11-6-07, 1-27-09, 1-11-10, 1-12-11,_____.

12B-7.026 Public Use Forms.

(1)(a) The following forms and instructions are used by the Department in its administration of the taxes and surcharge imposed on the severance of solid minerals, phosphate rock, or heavy minerals from the soils and waters of this state. These forms are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date
(2) DR-142	Solid Mineral Severance Tax Return (R. 01/12 04/11)	___04/11
(3) DR-142ES	Declaration/Installment Payment of Estimated Solid Mineral Severance Tax (R. 01/12 04/11)	___04/11

Rulemaking Authority 211.33(6), 213.06(1), 1002.395(13) FS. Law Implemented 92.525(2), 211.0251, 211.30, 211.31, 211.3103, 211.3106, 211.33, 213.755(1), 1002.395 FS. History—New 12-18-94, Amended 10-4-01, 5-4-03, 10-1-03, 11-6-07, 1-27-09, 1-11-10, 1-12-11,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Janet Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7610

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 20, 2011

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on July 29, 2011 (Vol. 37, No. 30, p. 2188). No comments were received by the Department.

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NOS.:	RULE TITLES:
12B-8.001	Premium Tax; Rate and Computation
12B-8.0012	Insurance Policy Surcharge; Rate and Computation
12B-8.003	Tax Statement; Overpayments
12B-8.006	State Fire Marshal Regulatory Assessment and Surcharge; Levy and Amount
12B-8.007	Deposit of Certain Tax Receipts; Refund of Improper Payments
12B-8.016	Retaliatory Provisions

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule Chapter 12B-8, F.A.C. (Insurance Premium Taxes, Fees and Surcharges), is to update statutory and rule references, remove unnecessary effective dates, remove provisions regarding the emergency excise tax repealed effective January 1, 2012, by section 22, Chapter 2011-76, L.O.F., and provide technical changes.

SUMMARY: The proposed amendments to Rule 12B-8.001, F.A.C. (Premium Tax; Rate and Computation), update statutory references, remove unnecessary effective dates, remove provisions regarding the emergency excise tax, and update an example regarding credits against the tax.

The proposed amendments to Rule 12B-8.0012, F.A.C. (Insurance Policy Surcharge; Rate and Computation), remove unnecessary effective dates and the trust fund into which the insurance policy surcharge proceeds are deposited, as provided in Section 252.372, F.S.

The proposed amendments to Rule 12B-8.003, F.A.C. (Tax Statement; Overpayments): (1) remove the requirement for a corporate officer or attorney to declare the correctness and completeness of the insurance premium tax, fee, and surcharge return that is redundant of provisions contained in insurance premium tax returns; and (2) adopt, by reference, changes to forms used by the Department in the administration of the insurance premium taxes, fees, and surcharges.

The proposed amendments to Rule 12B-8.006, F.A.C. (State Fire Marshal Regulatory Assessment and Surcharge; Levy and Amount), remove obsolete provisions regarding the trust fund into which the regulatory assessment and surcharge are deposited. Section 624.516, F.S., requires the regulatory assessment imposed under Section 624.515(1), F.S., and the surcharge imposed under Section 624.515(2), F.S., to be deposited into the Insurance Regulatory Trust Fund.

The proposed repeal of Rule 12B-8.007, F.A.C. (Deposit of Certain Tax Receipts; Refund of Improper Payments), removes unnecessary provisions regarding the deposit and distribution of proceeds from all premium taxes that are provided in Section 624.521, F.S.

The proposed amendments to Rule 12B-8.016, F.A.C. (Retaliatory Provisions), remove unnecessary effective dates, obsolete provisions, and provisions regarding the emergency excise tax.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public tax information 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), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1), 220.183(4)(d), 288.99(11), 624.5105(4)(b), 1002.395(13) FS., Ch. 93-128, L.O.F.

LAW IMPLEMENTED: 92.525, 175.041, 175.101, 175.1015, 175.111, 175.121, 175.141, 175.151, 185.02, 185.03, 185.08, 185.085, 185.09, 185.10, 185.12, 185.13, 213.05, 213.053, 213.235, 213.37, 220.183, 220.19, 220.191, 252.372, 288.99, 440.51, 443.1216, 624.11, 624.402, 624.4072, 624.4094, 624.4621, 624.4625, 624.475, 624.501, 624.509, 624.5091, 624.5092, 624.50921, 624.510, 624.5105, 624.51055, 624.5107, 624.511, 624.515, 624.516, 624.518, 624.519, 624.520, 624.521, 624.601, 624.610, 626.7451(11), 627.311, 627.351, 627.3512, 627.357(9), 627.7711, 627.943, 628.6015, 629.401, 629.5011, 631.72, 632.626, 634.131, 634.313(2), 634.415(2), 636.066, 642.0301, 642.032, 1002.395 FS., Ch. 93-128, s. 29, Ch. 2005-280, L.O.F.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: October 26, 2011, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tammy Miller at (850)617-8346. If you are hearing

or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Terrence Branch, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6196

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-8.001 Premium Tax; Rate and Computation.

(1) No change.

(a) A tax at the rate of 1.75 percent of the gross amount of receipts for insurance premiums and assessments shall be applied to the following types of policies:

1. through 2. No change.

3. Reciprocal insurance under Chapter 629 Section 629.5011, F.S.

4. through 9. No change.

(b) No change.

(c) ~~A Effective July 1, 1988,~~ a tax at the rate of 1.6 percent of the gross premiums, contributions, and assessments received by the following shall be applied:

1. Commercial self-insurance fund under Section 624.475, F.S.

2. Group self-insurance fund under Section 624.4621, F.S.

(d) A tax at the rate of 1.6 percent of the gross premiums, contributions, or assessments received by the following shall be applied:

1. Medical Malpractice Self-Insurance under Section 627.357, F.S.

2. Assessable Mutual Insurers under Section 628.6015, F.S., ~~effective October 1, 1991.~~

3. Corporation Not for Profit Self-Insurance Funds under Section 624.4625, F.S.

4. Public Housing Authorities Self-Insurance Funds under Section 624.46226, F.S.

(e) No change.

(2) No change.

(a) The installment of the estimated premium tax due shall not be less than 90 percent of the amount finally shown to be due in any quarter, as evidenced by the annual report, without deductions for any credits. ~~The Effective January 1, 1993,~~ the 90 percent ~~is shall be~~ based on the actual tax paid for that year, as evidenced by the annual return, after allowable credits. The 90 percent will be determined by computing the gross tax due for each quarter, direct premiums written times the tax rate, less 25 percent of the allowable credits as evidenced by line 2 of the first page of the annual return filed for that year times 90 percent. However, the taxpayer has the option of paying, in each installment, 27 percent of the amount of annual tax reported, after allowable credits, on his return for the previous

year without penalty or interest applying. If a return was not filed for the previous year, the installments must meet the 90 percent requirement. If the tax is not paid in this manner, a 10 percent penalty shall be imposed on each underpayment or late payment of tax due and payable for that quarter. If the installment is based on 27 percent of the amount of the annual tax reported on the return for the preceding year and the installment payment is remitted to the Department after the due date, the installment shall be based on the 90 percent requirement instead of the 27 percent method. Any underpayment or delinquent payment shall be subject to a penalty of 10 percent, and interest from the due date until paid.

(b) through (c) No change.

(3) Credits Against the Tax.

(a)1. The corporate income tax imposed under Chapter 220, F.S., ~~and the emergency excise tax imposed under Chapter 221, F.S.,~~ which ~~is~~ ~~are~~, or should have been, filed and paid by an insurer shall discharge the liability for the insurance premium tax ~~(IPT)~~ imposed under Section 624.509, F.S., for the annual period in which such tax ~~payment is,~~ ~~payments are~~ or should have been made, to the extent of the maximum allowed. Any insurer issuing policies insuring against loss or damage from the risks of fire, tornado, and certain casualty lines may take a credit against gross premium receipts tax for the excise tax(es) imposed by Sections 175.101 and 185.08, F.S.

2.a. When an insurer is required to file a corporate income tax return where the due date and extended due date are in different calendar years, the due date, or the extended date when a valid extension of time is made of said Florida return, determines the annual period in which such tax payments should have been made.

b. For example, a Florida corporate income tax return for tax year ending August 31, 2013 ~~2000~~, is due, without extension, on December 1, 2013 ~~2000~~. Since the Florida corporate income tax return is due on or before December 31, 2013 ~~2000~~, the insurer should include the amount of tax due on the return in computation of the corporate income tax ~~and emergency excise tax~~ credit on its 2013 ~~2000~~ insurance premium tax return (Form, ~~the 2000~~ DR-908, which is due March 1, 2014 ~~2001~~). If, however, the insurer extended the due date of the Florida corporate income tax return to June 1, 2014 ~~2001~~, and did not file and pay the return on or before December 31, 2013 ~~2000~~, the amount of tax due on the return is included in the computation of the corporate income tax ~~and emergency excise tax~~ credit on its 2014 ~~2001~~ insurance premium tax return (Form, ~~the 2001~~ DR-908, which is due March 1, 2015 ~~2002~~).

3. If a taxpayer is required to amend its corporate income tax liability under Chapter 220, F.S., the taxpayer shall amend its corresponding insurance premium tax return for the tax year in which it claimed, or was entitled to claim the credit provided in Section 624.509(4), F.S., for the corporate income tax paid

for that tax year. The taxpayer shall file an amended insurance premium tax return and pay additional tax due, if any, or claim a refund, if any, as provided in Section 624.50921, F.S.

(b) Salaries. Fifteen percent of the amount paid ~~after June 30, 1988,~~ in salaries by the insurer to employees located or based in Florida may be credited against the net tax imposed by Section 624.509, F.S.

1. through 2. No change.

3. Salary credit shall be allowed only to the extent that:

a. The employees are not disqualified under Section 624.509(5), F.S.;

b. The employees are located or based in Florida; and

c. The insurer claiming the credit is the employer, as defined in Section 443.036~~(47)~~, F.S., of the claimed employees, and said insurer satisfies the Chapter 60BB-2 ~~38B-2~~, F.A.C., filing requirements.

4. through 5. No change.

6. Net tax is the tax imposed under Section 624.509(1), F.S., after deductions for the corporate income tax imposed under Chapter 220, F.S., ~~the emergency excise tax imposed under Chapter 221, F.S.,~~ and for gross premium receipts tax payable for firefighters' ~~firefighter's~~ pension trust funds under Section 175.101, F.S., and police officers' retirement funds under Section 185.08, F.S.

7. Salary Tax Credit Exceptions.

a. through c. No change.

d. ~~Effective July 1, 2006,~~ Section 624.509(6)(b), F.S., provides that, to the extent that the salary tax credit is limited by the 65 percent limitation, the excess of the salary tax credit that was available and exceeded the 65 percent limitation may be transferred to any insurer that is a member of that insurer's affiliated group if such excess salary tax credit is related to salaries and wages of employees whose place of employment is located within an enterprise zone created pursuant to Chapter 290, F.S. The amount of such excess salary tax credit transferred to all affiliates can not exceed 25 percent of such excess salary tax credit. An affiliated group of corporations that participates in a concurrent common paymaster arrangement as defined in Section 443.1216, F.S., is not eligible to use this provision. Any such transferred credits are subject to the same provisions and limitations set forth in Part IV, Chapter 624, F.S.

(c) Assessments Credited Against the Tax.

1. No change.

2.a. Insurers ~~Effective with the tax return filed for the 1997 taxable year, insurers~~ who have paid an assessment to the Florida Life and Health Insurance Guaranty Association (Association) may claim a credit for part of such assessment as provided in Section 631.72, F.S. Any credits not taken or utilized when available cannot be carried forward.

b. through c. No change.

(d) No change.

(e) Certified Capital Company (CAPCO) Credit.

1. through 2. No change.

3. Transfer/Sale of CAPCO Credit. ~~Effective May 26, 2005,~~ CAPCO credits may be sold. A transfer or sale of a CAPCO credit will not affect the time schedule for taking the CAPCO credit. The claim of a transferee of a certified investor's unused CAPCO credit is permitted in the same manner and subject to the same provisions and limitations as the original certified investor. Transfers or sales of a current year CAPCO credit (the amount of CAPCO credit available to be claimed in the current tax year), future year CAPCO credits (the amount of CAPCO credit available to be claimed in future years – excluding carryover CAPCO credits), and CAPCO credit carryovers (the amount of CAPCO credit carried over from prior years where the current year CAPCO credit at that time was not fully used) are allowed.

a. through b. No change.

4. No change.

(f) No change.

(4) The maximum allowable credit for corporate income tax, ~~emergency excise tax~~ and salaries cannot exceed sixty-five percent of the tax due under Section 624.509(1), F.S., after deducting the taxes paid under Sections 175.101 and 185.08, F.S., and assessments pursuant to Section 440.51, F.S.

(5) No change.

(6) Credits and deductions against the tax imposed by Sections 624.509 and 624.510, F.S., shall be taken in the following order:

(a) Deductions for assessments under Section 440.51, F.S.

(b) Credits for taxes paid under Sections 175.101 and 185.08, F.S.

(c) Credits for corporate income taxes paid under Chapter 220, F.S.

~~(d) Credits for the emergency excise tax paid under Chapter 221, F.S.~~

~~(d)(e)~~ Salary tax credit.

~~(e)(f)~~ All other available credits and deductions.

~~(f)(g)~~ A refund will not be created by credits.

(7) through (9) No change.

Rulemaking Authority 213.06(1), 220.183(4)(d), 288.99(11), 624.5105(4)(b), 1002.395(13) FS. Law Implemented 175.101, 175.1015, 175.121, 175.141, 185.08(3), 185.085, 185.10, 185.12, 213.05, 213.235, 220.183(3), 288.99(11), 624.4621, 624.46226, 624.4625, 624.475, 624.509, 624.5092, 624.50921, 624.510, 624.5105, 624.51055, 624.511, 624.518, 624.519, 624.520(2), 626.7451(11), 627.3512, 627.357(9), 628.6015, 629.5011, 634.131, 634.313(2), 634.415(2), 1002.395 FS. History—New 2-3-80, Formerly 12B-8.01, Amended 3-25-90, 4-10-91, 2-18-93, 6-16-94, 10-19-94, 1-2-96, 12-9-97, 6-2-98, 4-2-00, 10-15-01, 8-1-02, 6-20-06, 9-1-09, 4-26-10, 6-6-11,_____.

12B-8.0012 Insurance Policy Surcharge; Rate and Computation.

(1) Every insurer must collect a surcharge of \$2 and \$4 from the policyholders of certain types of property insurance issued or renewed ~~on or after May 1, 1993. The proceeds will be deposited into the Emergency Management, Preparedness, and Assistance Trust Fund.~~

(2) The \$2 surcharge applies to each residential dwelling fire policy, homeowner's, mobile homeowner's, tenant homeowner's, condominium unit owner's, and any other type of insurance coverage on residential property, ~~issued or renewed on or after May 1, 1993.~~

(3) The \$4 surcharge applies to each commercial fire, commercial multiple peril, and business owner's property insurance policy ~~issued or renewed on or after May 1, 1993,~~ including marine policies if the coverage includes real property.

(4) through (14) No change.

Rulemaking Specific Authority 213.06(1) FS., Ch. 93-128, L.O.F. Law Implemented 624.5092 FS., Ch. 93-128, L.O.F. History—New 6-16-94, Amended 6-20-06,_____.

12B-8.003 Tax Statement; Overpayments.

(1) Tax returns and reports shall be made by insurers on forms prescribed by the Department. These forms are hereby incorporated by reference in this rule.

(2) No change.

~~(3) The prescribed forms shall be sworn by one or more of the executive officers or attorney (if reciprocal insurer) of the insurer making the return, by signing the return after attesting to the following:~~

~~“Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge [Section 92.525(1)(b), F.S.]” Tax returns and accompanying data will be maintained by the Department for purposes of analysis and audit.~~

~~(3)(4)~~ No change.

Form Number	Title	Effective Date
(4)(5) (a) DR-907	Florida Insurance Premium Installment Payment (R. 01/12 01/11)	___ 01/11
(b) DR-907N	Information for Filing Insurance Premium Installment Payment (Form DR-907) (R. 01/12 01/11)	___ 01/11
(5)(6) (a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year 2010 (R. 01/12 01/11)	___ 01/11

- (b) DR-908N Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return (R. ~~01/12 01/11~~) ___ 01/11
- ~~(6)(7)~~ DR-350900 2011 ~~2010~~ Insurance Premium Tax Information for Schedules XII and XIII, DR-908 (R. 01/12 ~~01/11~~) ___ 01/11

Rulemaking Authority 213.06(1) FS. Law Implemented 92.525, 175.041, 175.101, 175.1015, 175.111, 175.121, 175.141, 175.151, 185.02, 185.03, 185.08, 185.085, 185.09, 185.10, 185.12, 185.13, 213.05, 213.053, 213.235, 213.37, 220.183, 220.19, 220.191, 252.372, 288.99, 440.51, 443.1216, 624.11, 624.402, 624.4072, 624.4094, 624.4621, 624.4625, 624.475, 624.501, 624.509, 624.5091, 624.5092, 624.50921, 624.510, 624.5105, 624.5107, 624.511, 624.515, 624.516, 624.518, 624.519, 624.520, 624.521, 624.601, 624.610, 626.7451(11), 627.311, 627.351, 627.3512, 627.357(9), 627.7711, 627.943, 628.6015, 629.401, 629.5011, 631.72, 632.626, 634.131, 634.313(2), 634.415(2), 636.066, 642.0301, 642.032, FS., Ch. 93-128, s. 29, Ch. 2005-280, L.O.F. History-New 2-3-80, Formerly 12B-8.03, Amended 3-25-90, 3-10-91, 2-18-93, 6-16-94, 12-9-97, 3-23-98, 7-1-99, 10-15-01, 8-1-02, 5-4-03, 9-28-04, 6-28-05, 6-20-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 1-12-11,_____.

12B-8.006 State Fire Marshal Regulatory Assessment and Surcharge; Levy and Amount.

(1) through (4) No change.

~~(5) The surcharge imposed under Section 624.515(2), F.S., shall be deposited by the Department of Revenue, when received and audited, into the Fire College Trust Fund.~~

Rulemaking Authority 213.06(1) FS. Law Implemented 213.05, 624.509, 624.510, 624.511, 624.515, 624.516 FS. History-New 2-3-80, Formerly 12B-8.06, Amended 4-10-91, 2-18-93, 12-9-97, 7-31-03, 12-25-08,_____.

12B-8.007 Deposit of Certain Tax Receipts; Refund of Improper Payments.

Rulemaking Specific Authority 20.21(5) FS. Law Implemented 624.521 FS. History-New 2-3-80, Formerly 12B-8.07, Repealed_____.

12B-8.016 Retaliatory Provisions.

(1) through (2) No change.

(3)(a) Other items which shall be included in the retaliatory calculations are:

1. The excise taxes imposed under Sections 175.101 and 185.08, F.S., as well as comparable taxes in other states.
2. The State Fire Marshal Regulatory Assessment imposed under Section 624.515, F.S., as well as comparable assessments in other states.
3. The Florida corporate income tax (CIT) imposed under Chapter 220, F.S., ~~and the emergency excise tax imposed under Chapter 221, F.S.,~~ as well as comparable taxes in other states. Insurers ~~must~~ should always use the prior year's taxable income and resulting CIT liability when calculating Florida's aggregate taxes. However, the insurer ~~must~~ should use the income from the taxable year applicable for calculating any

CIT in its state of incorporation. Such taxable years may vary depending upon the individual state's taxing statutes. These taxable years may reflect the prior year's taxable income or the current year's taxable income.

4. through 6. No change.

~~7. Any credits obtained prior to January 1, 1990, pursuant to the provisions of Section 624.5105, F.S.~~

(b) through (c) No change.

(4) ~~The~~ For the years 1997 and after, the amount of any deduction against premium taxes granted under Section 440.51, F.S., as well as comparable deductions in other states shall be added back to net premium taxes.

~~(5) For purposes of this rule, the corporate income tax return (CIT) imposed under Chapter 220, F.S., and the emergency excise tax (EET) imposed under Chapter 221, F.S., is the amount of CIT and EET used to compute the corporate income and emergency excise tax credit in Rule 12B-8.001, F.A.C.~~

Rulemaking Authority 213.06(1) FS. Law Implemented 213.05, 624.509, 624.5091, 624.5092 FS. History-New 3-25-90, Amended 4-10-91, 12-9-97, 3-23-98, 10-15-01, 6-1-09,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Terrence Branch, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6196

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 20, 2011

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on July 29, 2011 (Vol. 37, No. 30, pp. 2188-2189). No comments were received by the Department.

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NOS.:	RULE TITLES:
12C-1.003	Definitions
12C-1.051	Forms
12C-1.343	Interest Computations

PURPOSE AND EFFECT: Effective January 1, 2012, Section 22, Chapter 2011-76, L.O.F., repeals the emergency excise tax. The purpose of the proposed amendments to Rule 12C-1.003, F.A.C. (Definitions), is to update the definition of the term "written notice" to include any original or amended corporate income tax or franchise tax return, or any original or amended emergency excise tax return due prior to January 1, 2012.

The purpose of the proposed amendments to Rule 12C-1.051, F.A.C. (Forms), is to adopt, by reference, changes to tax returns used by the Department in the administration of the corporate income tax, and to remove an obsolete form no longer used by the Department.

The purpose of the proposed amendments to Rule 12C-1.343, F.A.C. (Interest Computations), is to: (1) update the provisions regarding interest, as provided in Section 220.807, F.S., on any underpayment or erroneous refund of the corporate income tax or franchise tax, or the emergency excise tax imposed prior to January 1, 2012, and the payment of interest on any overpayment of such taxes, removing obsolete or unnecessary provisions; and (2) provide how to obtain the interest rates.

SUMMARY: The proposed amendments to Rule 12C-1.003, F.A.C. (Definitions), define the term "written notice" to include any original or amended corporate income tax or franchise tax return, or any original or amended emergency excise tax return due prior to January 1, 2012.

The proposed amendments to Rule 12C-1.051, F.A.C. (Forms), adopt, by reference, changes to tax returns used by the Department in the administration of the corporate income tax and remove obsolete Form DR-703 (Dealer Questionnaire), which is no longer used by the Department.

The proposed amendments to Rule 12C-1.343, F.A.C. (Interest Computations): (1) update the provisions regarding interest, as provided in Section 220.807, F.S., on any underpayment or erroneous refund of the corporate income tax or franchise tax, or the emergency excise tax imposed prior to January 1, 2012, and the payment of interest on any overpayment of such taxes; (2) remove obsolete or unnecessary provisions; and (3) provide how to obtain the interest rates.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public tax information 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), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1), 220.1896(9), 220.192(5), (7), 220.193(4), 220.51, 288.9921, 1002.395(13) FS.

LAW IMPLEMENTED: 119.071(5), 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.14, 220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.19, 220.191, 220.192, 220.193, 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, 288.9916, 624.51055, 1002.395 FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: October 26, 2011, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tammy Miller at (850)617-8346. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULES IS: Jennifer Ensley, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659

THE FULL TEXT OF THE PROPOSED RULES IS:

12C-1.003 Definitions.

Any term used in these rules shall have the meaning which is ascribed to it in Chapter 220, F.S., unless a clearly different meaning is indicated from the context in which the term is used. For the purposes of these rules:

(1) through (5) No change.

(6) "Written Notice" means any corporate income tax, franchise tax, or emergency excise tax return ~~the corporate income/franchise and emergency excise tax return~~ required by ~~Section Sections~~ Section 220.22, F.S., former Section and 221.04, F.S., or Rule 12C-1.022, F.A.C., amended returns (Form F-1120X or an amended F-1120 or F-1120A), or a final determination made pursuant to an audit.

Rulemaking Authority 213.06(1), 220.51 FS. Law Implemented 220.03, 220.13, 220.15, 220.16, 220.22, 220.63, 220.64 FS. History—New 10-20-72, Amended 10-8-74, 8-4-75, 9-6-76, 4-11-77, 12-18-83, Formerly 12C-1.03, Amended 12-21-88, 4-8-92, 5-17-94,_____.

12C-1.051 Forms.

(1)(a) The following forms and instructions are used by the Department in its administration of the corporate income tax and franchise tax. These forms are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date
(2) DR-703	Dealer Questionnaire (R. 01/10)	06/10
(2) (3) No change.		
(3) (4) (a) F-1065	Florida Partnership Information Return (R. 01/12 01/11)	___ 01/11
(b) F-1065N	Instructions for Preparing Form F-1065 Florida Partnership Information Return (R. 01/12 01/11)	___ 01/11
(4) (5) F-1120A	Florida Corporate Short Form Income Tax Return (R. 01/12 01/11)	___ 01/11
(5) (6) (a) F-1120	Florida Corporate Income/ Franchise and Emergency Excise Tax Return (R. 01/12 01/11)	___ 01/11
(b) F-1120N	F-1120 Instructions – Corporate Income/ Franchise and Emergency Excise Tax Return for taxable years beginning on or after January 1, 2011 2010 (R. 01/12 01/11)	___ 01/11
(6) (7) F-1120ES	Declaration/Installment of Florida Estimated Income/ Franchise and Emergency Excise Tax For Taxable Year Beginning on or after January 1, 2012 2011 (R. 01/12 01/11)	___ 01/11
(8) through (11) renumbered (7) through (10) No change.		
(11) (12) (a) No change.		
(b) F-1193T	Notice of Intent to Transfer A Florida Energy Tax Credit (R. 01/12 01/11)	___ 01/11
(12) (13) No change.		
(13) (14) F-7004	Florida Tentative Income/ Franchise and Emergency Excise Tax Return and Application for Extension of Time to File Return (R. 01/12 01/11)	___ 01/11

Rulemaking Authority 213.06(1), 220.192(7), 220.193(4), 220.51, 1002.395(13) FS. Law Implemented 119.071(5), 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.14, 220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.19, 220.191, 220.192, 220.193, 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, 624.51055, 1002.395 FS. History—New 9-26-77, Amended 12-18-83, Formerly 12C-1.51, Amended 12-21-88, 12-31-89, 1-31-91, 4-8-92, 12-7-92, 1-3-96, 3-18-96, 3-13-00, 6-19-01, 8-1-02, 6-19-03, 3-15-04, 9-24-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 4-26-10(12)(a),(b), 4-26-10(13)(a),(b), 6-28-10, 1-12-11, 6-6-11,_____.

12C-1.343 Interest Computations.

(1) ~~The Effective for taxable years ending on or after December 31, 1986,~~ the interest rate on any underpayment of tax or on any overpayment will be determined pursuant to Section 220.807, F.S.

~~(2) For taxable years ending on or after December 31, 1986, interest shall be allowed and paid in accordance with the provision of Section 220.807, F.S., upon any overpayment.~~

~~(2)(3)(a) Interest For taxable years ending on or after December 31, 1986,~~ interest on any overpayment accrues shall accrue from the date the taxpayer files written notice with the Department. However, if an overpayment is refunded or credited within 3 months after the date upon which the taxpayer files written notice advising the Department ~~department~~ of the overpayment, no interest is ~~shall~~ be allowed on such overpayment.

(b) Subsection 12C-1.003(6), F.A.C., defines “written notice” as an original return, an amended return, or a final determination of an audit liability.

~~(3)(4) Interest on deficiencies For taxable years ending prior to December 31, 1986,~~ interest accrues from the due date of the return without regard to extensions of time to file.

~~(4)(5) Erroneous refund.~~

~~(a) Any tax, interest or penalty which has been erroneously refunded for a taxable year ending before December 31, 1986, and which is recoverable by the Department, shall bear interest at the rate of 12 percent per year. Interest will be assessed from the date of payment of such refund to the date of recovery.~~

~~(b) Any tax, interest, or penalty which has been erroneously refunded for a taxable year ending on or after December 31, 1986, and which is recoverable by the Department will shall~~ bear interest at the rate provided in Section 220.807, F.S., and will be assessed from the date of payment of such refund to the date of recovery.

~~(c) Erroneous refund.~~ An amount will be considered to be an “erroneous refund” whenever a taxpayer is refunded any amount of tax finally determined to be due. ~~The interest provisions of Section 220.809(6), F.S., apply to an amount equal to the refund, regardless of whether the basis for the refund is the same basis for which a deficiency is later~~

~~assessed. Any additional tax, penalty, or interest should be assessed within the time limitations set forth in Section 95.091(3)(a)1.a., F.S., and interest computed pursuant to Section 220.809(1), F.S.~~

~~(5)(6) The daily rate of interest computed under this rule shall use a year based on 365 days, and 366 days in a leap year. This daily rate will be carried out to nine decimal places.~~

~~(6)(7) Interest Rates.~~

~~(a) The interest rate determined pursuant to Section 220.807, F.S., is subject to change on January 1st and July 1st of each year. Effective January 1, 1987, interest rates are computed every 6 months.~~

~~(b) The applicable interest rate for any period can be obtained by:~~

~~1. Accessing the Department's website at www.myflorida.com/dor/taxes; or~~

~~2. Calling Taxpayer Services during regular business hours at 1(800)352-3671.~~

~~3. Persons with hearing or speech impairments may call the Department's TDD at 1(800)367-8331 or (850)922-1115 as published as a Tax Information Publication (TIP), by the Department. The applicable interest rate may also be obtained through the Department's Fax on Demand Document Retrieval System by dialing (850)922-3676 from the handset of the fax machine.~~

~~Rulemaking Specific Authority 213.06(1), 220.51 FS. Law Implemented 220.723, 220.807, 220.809 FS. History—New 4-2-78, Amended 12-21-88, 4-8-92, 5-17-94, 3-18-96,_____.~~

NAME OF PERSON ORIGINATING PROPOSED RULE: Jennifer Ensley, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 20, 2011

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on July 29, 2011 (Vol. 37, No. 30, pp. 2189-2190). No comments were received by the Department.

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NO.: 12C-2.0115
 RULE TITLE: Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12C-2.0115, F.A.C. (Public Use Forms), is to adopt, by reference, changes to the forms used by the Department in the administration of the tax on governmental leasehold estates and to provide the 2012 Valuation Factor Table used to calculate the amount of tax due.

SUMMARY: The proposed amendments to Rule 12C-2.0115, F.A.C. (Public Use Forms), adopt, by reference, changes to the form used by the Department in the administration of the tax on governmental leasehold estates.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public tax information 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), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 199.202(2), 213.06(1) FS.

LAW IMPLEMENTED: 119.071(5), 196.199(2), 199.032 (2005), 199.042 (2005), 199.103(7), 199.135 (2005), 199.202, 199.232, 199.282 (2005), 199.292, 213.24(3), 215.26 FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: October 26, 2011, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tammy Miller at (850)617-8346. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Tim Phillips, Revenue Program Administrator I, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7224

THE FULL TEXT OF THE PROPOSED RULE IS:

12C-2.0115 Public Use Forms.

(1)(a) The following public use forms and instructions are employed by the Department in its dealings with the public related to administration of the intangible tax. These forms are hereby incorporated and made a part of this rule by reference.

(b) No change.

Form Number	Title	Effective Date
(2) DR-601G	Governmental Leasehold Intangible Personal Property Tax Return for 2012 2011 Tax Year (R. 01/12 01/11)	_____ 01/11

(3) through (5) No change.

Rulemaking Authority 199.202(2), 213.06(1) FS. Law Implemented 119.071(5), 196.199(2), 199.032 (2005), 199.042 (2005), 199.103(7), 199.135 (2005), 199.202, 199.232, 199.282 (2005), 199.292, 213.24(3), 215.26 FS. History—New 11-21-91, Amended 1-5-94, 10-9-01, 5-4-03, 9-28-04, 6-28-05, 10-30-06, 1-28-08, 1-27-09, 1-31-10, 2-7-11, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tim Phillips, Revenue Program Administrator I, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7224

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 20, 2011

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on July 29, 2011 (Vol. 37, No. 30, p. 2190). No comments were received by the Department.

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NOS.:	RULE TITLES:
12C-3.0015	Documents, Extensions, and Due Dates for Filing
12C-3.008	Public Use Forms

PURPOSE AND EFFECT: Section 1, Chapter 2011-86, L.O.F., extends the expiration of the period of exemption from filing a Florida Estate Tax Return for decedents who die after December 31, 2004, and prior to January 1, 2013. The purpose of the proposed amendments to Rule 12C-3.0015, F.A.C. (Documents, Extensions, and Due Dates for Filing), and to Rule 12C-3.008, F.A.C. (Public Use Forms), is to update the rules and forms adopted by reference to provide the statutory period for the exemption from the requirement to file a Florida Estate Tax Return.

SUMMARY: The proposed amendments to Rule 12C-3.0015, F.A.C. (Documents, Extensions, and Due Dates for Filing), update the rule to provide when a Florida estate tax return is due for decedents who died prior to January 1, 2005, or on or after December 31, 2012.

The proposed amendment to Rule 12C-3.008, F.A.C. (Public Use Forms), adopt, by reference, updates to Form DR-312 (Affidavit of No Florida Estate Tax Due), Form DR-313 (Affidavit of No Florida Estate Tax Due When Federal Return is Required), and Form F-706 (Florida Estate Tax Return for Residents, Nonresidents, and Nonresident Aliens) to reflect the extension of the exemption period from filing a Florida Estate Tax Return, as provided in Chapter 2011-86, L.O.F.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public tax information 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), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 198.08, 198.32(2), 213.06(1) FS.

LAW IMPLEMENTED: 92.525(1)(b), 119.071(5), 198.02, 198.03, 198.04, 198.05, 198.08, 198.13, 198.14, 198.15, 198.22, 198.23, 198.26, 198.32, 198.33(1), 198.38, 198.39, 213.37, 837.06 FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: October 26, 2011, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tammy Miller at (850)617-8346. If you are hearing

or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Debra Gifford, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6752

THE FULL TEXT OF THE PROPOSED RULE IS:

12C-3.0015 Documents, Extensions, and Due Dates for Filing.

(1) Decedents who died prior to January 1, 2005, or, after December 31, ~~2012~~ ~~2010~~.

(a)1. When the decedent died prior to January 1, 2005, or after December 31, ~~2012~~ ~~2010~~, and the personal representative of an estate is required to file a federal estate tax form (Form 706 or 706-NA), the personal representative of every Florida resident, nonresident, or alien decedent whose estate includes Florida real property is required to file with the Department within nine months from the date of decedent's death:

a. A Florida estate tax return (Form F-706, incorporated by reference in Rule 12C-3.008, F.A.C.);

b. A copy of the executed federal estate tax return; and

c. Any payment of the Florida estate tax due.

2. through 3. No change.

(b) No change.

(2) Decedents who died on or after January 1, 2005, and prior to January 1, ~~2013~~ ~~2011~~.

(a) No Florida estate tax return is required to be filed when the decedent died on or after January 1, 2005, and prior to January 1, ~~2013~~ ~~2011~~.

(b) through (c) No change.

(3) through (5) No change.

Rulemaking Authority 198.08, 198.32(2), 213.06(1) FS. Law Implemented 198.02, 198.03, 198.04, 198.05, 198.13, 198.14, 198.15, 198.32 FS. History—New 12-13-94, Amended 1-22-01, 4-14-09, _____.

12C-3.008 Public Use Forms.

(1)(a) The following public-use forms and instructions are employed by the Department in its administration of the Florida estate tax and are hereby adopted by reference.

(b) No change.

Form Number	Title	Effective Date
(2) through (3)	No change.	
(4) DR-312	Affidavit of No Florida Estate Tax Due (R. 06/11 07/07)	_____ 11/07
(5) DR-313	Affidavit of No Florida Estate Tax Due When Federal Return is Required (R. 06/11 N. 12/07)	_____ 04/09

(6) F-706 Florida Estate Tax Return for Residents, Nonresidents and Nonresident Aliens (R. ~~06/11~~ ~~10/09~~) _____ ~~06/10~~

Rulemaking Authority 198.08, 198.32(2), 213.06(1) FS. Law Implemented 92.525(1)(b), 119.071(5), 198.08, 198.13, 198.22, 198.23, 198.26, 198.32(2), 198.33(1), 198.38, 198.39, 213.37, 837.06 FS. History—New 9-26-77, Formerly 12C-3.08, Amended 1-11-93, 8-25-94, 1-22-01, 5-4-03, 10-30-06, 11-6-07, 4-14-09, 6-28-10, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Debra Gifford, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6752

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 20, 2011

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on July 29, 2011 (Vol. 37, No. 30, pp. 2190-2191). No comments were received by the Department.

DEPARTMENT OF TRANSPORTATION

RULE NO.: 14-15.0081
 RULE TITLE: Toll Facilities Description and Toll Rate Schedule

PURPOSE AND EFFECT: The Florida Department of Transportation (Department) is proposing changes to Rule 14-15.0081, F.A.C., Toll Facilities Description and Toll Rate Schedule. Pursuant to Section 338.165(3), F.S., the Department is implementing indexing of tolls for all Department toll facilities, including the Florida Turnpike System toll facilities. The rule is being amended to include an initial increase of cash toll rates based on indexing, an adjustment of SunPass and TOLL-BY-PLATE toll rates based on the indexed cash toll rates, and a methodology for indexing of toll rates in future years. Also, the method of calculating the multi-axle rates from the two-axle rate on the Sunshine Skyway Bridge and the Pinellas Bayway is being amended to equal the number of axles of each vehicle minus one, multiplied by the two-axle toll rate. In addition, toll rates for the I-4/Selmon Expressway Interchange (Connector) in Hillsborough County are being fixed as an all-electronic toll facility as part of the Florida Turnpike System. Indexing of toll rates on the Connector will start on the July 1st after one full year of operation, which is expected to open in summer of 2013.

SUMMARY: The toll facilities affected by toll rate indexing are Alligator Alley (Everglades Parkway), Sunshine Skyway Bridge, Beachline East Expressway, Pinellas Bayway System, Florida's Turnpike Mainline (Southern Coin, Ticket, and Northern Coin Systems, the Homestead Extension of Florida's Turnpike (H.E.F.T.), and the Beachline West Expressway),

Polk Parkway, Sawgrass Expressway, Southern Connector Extension, Seminole Expressway, Suncoast Parkway, Veterans Expressway, the Florida Turnpike System segment of the Western Beltway, Part C, and the I-4/Selmon Expressway Interchange (Connector).

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has been prepared by the agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: Section 120.80(17), F.S., exempts the indexing of toll rates from the SERC requirement and legislative ratification.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 334.044(2), 338.155(1) FS.

LAW IMPLEMENTED: 338.155, 338.165, 338.222, 338.2216, 338.231 FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: Tuesday, October 25, 2011, 6:00 p.m.

PLACE: This rulemaking hearing is being held as a statewide webinar proceeding which can be accessed by registering at the following website: www.floridasturnpike.com/tools_tollrate_notices.cfm.

For those persons wishing to participate who do not have access to the World Wide Web can attend in person at one of several access points across the state.

SITE ACCESS LOCATIONS ARE ALSO LOCATED AT:

PLACE Florida's Turnpike Enterprise Headquarters Auditorium, Turnpike Mile Post 263, Building 5315, Ocoee, FL 34761

PLACE Florida Department of Transportation, District 4 West Palm Beach Operations Auditorium, 7900 Forest Hill Boulevard, West Palm Beach, FL 33413

PLACE Florida Department of Transportation, District 7 Executive Conference Room, 11201 North Malcolm McKinley Drive, Tampa, FL 33612

PLACE Florida Department of Transportation, District 6 SunGuide Operations, 1000 NW 111th Avenue, Miami, FL 33172

PLACE Florida Department of Transportation, District 1, Mike Rippe Auditorium, 801 N. Broadway, Bartow, Florida 33831

PLACE Florida Department of Transportation, District 1, SWIFT Building Conf. Rm., 10041 Daniels Parkway, Fort Myers, FL 33913

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 7 days before the workshop/meeting by contacting: Carleen Flynn, Project Manager, Florida's Turnpike Enterprise, Milepost 263, Florida's Turnpike, Building 5315, Ocoee, Florida, 34761. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Deanna R. Hurt, Senior Attorney and Clerk of Agency Proceedings, Florida Department of Transportation, Office of the General Counsel, 605 Suwannee Street, Mail Station 58, Tallahassee, Florida 32399-0458, deanna.hurt@dot.state.fl.us.

THE FULL TEXT OF THE PROPOSED RULE IS:

14-15.0081 Toll Facilities Description and Toll Rate Schedule.

(1) The Toll Facilities Description and Toll Rate Schedule, adopted November 15, 1987, and amended on February 8, 1988, August 1, 1988, February 2, 1989, May 10, 1989, July 1, 1991, August 1, 1991, November 6, 1991, July 11, 1993, November 28, 1993, September 18, 1994, June 6, 1995, July 9, 1995, January 1, 1996, March 31, 1996, April 28, 1996, June 2, 1996, July 28, 1996, September 23, 1997, November 24, 1997, February 12, 1998, June 30, 1998, July 29, 1998, January 6, 1999, February 9, 1999, April 29, 1999, June 21, 1999, September 4, 2001, March 26, 2002, and April 10, 2003, October 1, 2003, December 11, 2003, March 7, 2004, May 20, 2004, November 1, 2005, February 5, 2006, July 27, 2006, October 26, 2006, January 15, 2007, ~~and~~ May 17, 2010, and _____ is hereby incorporated by this rule and made a part of the rules of the Department. Copies of this Department of Transportation Toll Facilities Description and Toll Rate Schedule ~~and any amendments thereto~~ are available at no more than cost.

(2) Toll Indexing. Toll rate schedules for the Department toll facilities, including Florida Turnpike System toll facilities, are subject to toll rate adjustments based on the annual Consumer Price Index (CPI).

(a) For the purposes of this rule, the index used is the CPI published by the Bureau of Labor Statistics of the United States Department of Labor, which uses 1982-1984 as the base, and is the Annual Average for all expenditure items for all urban consumers, U.S. city average.

(b) Toll rates on these facilities distinguish between transaction methods offered on the various toll facilities, which are cash transactions, SunPass pre-paid toll transactions, and TOLL-BY-PLATE video billing transactions. Not all transaction methods are offered at each toll facility.

(c) Toll Facilities.

1. The Department toll facilities, other than the Florida Turnpike System, affected by toll rate indexing will be Alligator Alley (Everglades Parkway), Sunshine Skyway Bridge, Beachline East Expressway, and Pinellas Bayway System.

2. The Florida Turnpike System toll facilities affected by toll rate indexing are Florida's Turnpike Mainline (Southern Coin, Ticket, and Northern Coin Systems, the Homestead Extension of Florida's Turnpike (H.E.F.T.), and the Beachline West Expressway), Polk Parkway, Sawgrass Expressway, Southern Connector Extension, Seminole Expressway, Suncoast Parkway, Veterans Expressway, the Florida Turnpike System segment of the Western Beltway, Part C, and I-4/Selmon Expressway Interchange (Connector).

(d) Base Toll Rates. The base toll rate is the two-axle toll rate for each of the toll transaction methods. On the Beachline East Expressway the base toll rate for the Department portion of the toll at the Beachline Main Plaza is \$0.25.

(e) Multi-axle Toll Rate Calculations. On all the Department facilities, including Florida Turnpike System toll facilities, except for the Turnpike Ticket System, the multi-axle toll rates equal the number of axles of each vehicle minus one, multiplied by the base toll rate. On the Turnpike Ticket System the multi-axle toll rates equal the base rate divided by two and multiplied by the number of axles.

(f) Indexing of Toll Rates. Indexing of toll rates means adding to the toll rate in effect for the period immediately preceding the indexing adjustment the amount derived by multiplying the percentage change in the CPI times the toll rate in effect immediately preceding the indexing adjustment. Toll rates for the Department toll facilities, including Florida Turnpike System toll facilities, are subject to indexing as prescribed below:

1. No later than June 30, 2012:

a. The base cash toll rate on all Department toll facilities, including Florida Turnpike System toll facilities, is being initially indexed using the percentage change between the CPI for year ending December 31, 2010, and the CPI for year ending December 31, 2005, which is 11.7%. The base cash toll rate will be adjusted to the next higher quarter (\$0.25) on the Department toll facilities, including Florida Turnpike System toll facilities, except the Turnpike Ticket System, which will be adjusted to the next higher dime (\$0.10).

b. For all toll locations not having cash toll rates, the base TOLL-BY-PLATE toll rate for each of those locations on all Department toll facilities, including Florida Turnpike System toll facilities, is being initially indexed using the percentage

change between the CPI for year ending December 31, 2010, and the CPI for year ending December 31, 2005, which is 11.7%. The base TOLL-BY-PLATE toll rate will be adjusted to the next higher quarter (\$0.25) on the Department toll facilities, including Florida Turnpike System toll facilities, except the Turnpike Ticket System, which will be adjusted to the next higher dime (\$0.10).

c. The base toll rates for SunPass transactions on all Department toll facilities, including Florida Turnpike System toll facilities, except the Turnpike Ticket System, will be a quarter (\$0.25) less than the adjusted base cash toll rate for each toll location, and 25% less than the adjusted base cash toll rate on the Turnpike Ticket System.

d. TOLL-BY-PLATE toll rates are set to equal the adjusted base cash toll rate.

2. Beginning on July 1, 2013 and on each subsequent July 1st thereafter:

a. Toll rates for SunPass transactions on all Department toll facilities, including Florida Turnpike System toll facilities, will be indexed annually using the base SunPass toll rate for the immediately preceding fiscal year multiplied by the percentage change of the CPI for the immediately preceding year ended December 31st compared to the CPI for the second most recent year ended December 31st. CPI adjustments to the base SunPass toll rate will be rounded to the nearest penny (\$0.01).

b. Toll rates for TOLL-BY-PLATE transactions on all Department toll facilities, including Florida Turnpike System toll facilities, will be indexed annually using the base TOLL-BY-PLATE toll rate for the immediately preceding fiscal year multiplied by the percentage change of the CPI for the immediately preceding year ended December 31st compared to the CPI for the second most recent year ended December 31st. CPI adjustments to the base TOLL-BY-PLATE toll rate will be rounded to the nearest penny (\$0.01).

3. Beginning July 1, 2017 and every fifth year thereafter, the base cash toll rate on all Department toll facilities, including Florida Turnpike System toll facilities, will be indexed using the base cash toll rate for the immediately preceding fiscal year multiplied by the percentage change of the CPI for the immediately preceding year ending December 31st compared to the CPI for the sixth most recent year ending December 31st. For adjustments to the base cash toll rate, if the CPI adjustment would cause any increase to the toll rate, then the new base cash toll rate will be adjusted to the next higher quarter (\$0.25) for all Department toll facilities, including Florida Turnpike System toll facilities, except the Turnpike Ticket System, which will be adjusted to the next higher dime (\$0.10).

(g) If the resulting CPI ratio is negative, the CPI ratio for that year will be set to zero resulting in no toll rate increase that year.

(h) Adjustments to toll rates will be published on the Department website: www.floridasturnpike.com/tools/tollrates.cfm.

Rulemaking Specific Authority 334.048(3), 336.045(1) FS. Law Implemented 336.045 FS. History—New 1-22-76, Amended 7-13-81, 6-24-84, Formerly 14-15.02, Amended 8-25-86, 11-29-89, 11-1-94, 5-15-01, 7-9-02, 11-24-05, 10-16-07, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Diane Gutierrez-Scaccetti, Executive Director and Chief Executive Officer, Florida’s Turnpike Enterprise

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Ananth Prasad, P.E., Secretary, Florida Department of Transportation

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 21, 2011

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: September 9, 2011

DEPARTMENT OF CORRECTIONS

RULE NO.: 33-601.726 RULE TITLE: Visitor Searches

PURPOSE AND EFFECT: The purpose and effect of the proposed rulemaking is to transfer via rulemaking Forms DC1-803 and DC1-804 from Rule 33-601.737, F.A.C., to this rule and to remove reference to hats.

SUMMARY: Forms DC1-803 and DC1-804 are being transferred to this rule and out of Rule 33-601.737, F.A.C., and the rule removes reference to hats.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the agency.

Based on analysis from the Bureau of Institutions, Security Operations, and the Bureau of Classification and Central Records, the rule only affects internal management matters relating to visitation and will not have an impact on small business or the private sector; accordingly, the rule is not expected to require legislative ratification.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 944.09 FS.

LAW IMPLEMENTED: 20.315, 944.09, 944.23, 944.47, 944.8031 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAW.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kendra Jowers, 501 South Calhoun Street, Tallahassee, Florida 32399-2500

THE FULL TEXT OF THE PROPOSED RULE IS:

33-601.726 Visitor Searches.

(1) No change.

(2) Authorized visitor searches include:

(a) Search of the interior and exterior of any hand-carried item.

1. No change.

2. If the item would be damaged, destroyed, or impaired by the search, the visitor shall not be allowed to bring the item into the institution.

(b) through (c) No change.

(d) Removal of and searching inside the visitor’s hat, shoes and gloves;

(e) Removal of any clothing such as scarves, overcoats, or sweaters worn over a visitor’s first layer of exterior clothing; and a search by visual inspection and touching of the interior and exterior and pockets of such clothing;

(f) through (i) No change.

(j) Careful search by touching of clothing worn next to the body such as stockings, socks, and diapers, using sufficient pressure to detect contraband items. If it is necessary to remove the diaper of an infant or toddler, written consent from the parent, legal guardian, or authorized adult shall be obtained as provided in subsection (3), and it shall be done in the privacy of a search room and by an officer of the same sex.

(3) The visitor shall be instructed to sign Form DC1-803, an Unclothed Body Search Consent, Form DC1-803, if specific factual reasons support the suspicion that contraband is concealed on a visitor’s person; and this suspicion is not resolved by a less intrusive search. The parent, legal guardian, or authorized adult shall sign the consent form if a minor is to be searched. Form DC1-803 is hereby incorporated by reference in Rule 33-601.737, F.A.C. A copy of this form is available from the Forms Control Administrator, 501 South Calhoun Street, Tallahassee, Florida 32399-2500. The effective date is 11-18-01.

(a) No change.

(b) The visitor shall also be asked to sign Form DC1-804, a Consent to or Notification of Search, Form DC1-804, if reasons exist to search the visitor’s vehicle. Form DC1-804 is hereby incorporated by reference in Rule 33-601.737, F.A.C. A copy of this form is available from the Forms Control Administrator, 501 South Calhoun Street, Tallahassee, Florida 32399-2500. The effective date is 11-18-01. Visiting shall be denied if the visitor refuses to give written consent to search the vehicle.

(4) through (5) No change.

Rulemaking Specific Authority 944.09, ~~944.23~~ FS. Law Implemented 20.315, 944.09, 944.23, 944.47, 944.8031 FS. History—New 11-18-01, Amended 5-27-02, 1-25-05, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
 Russell Hosford, Assistant Secretary of Institutions
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Kenneth S. Tucker, Secretary
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 6, 2011
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: July 8, 2011

DEPARTMENT OF CORRECTIONS

RULE NO.: 33-602.203
 RULE TITLE: Control of Contraband

PURPOSE AND EFFECT: The purpose and effect of the proposed rule is to clarify that certain Uniform Commercial Code materials are disallowed.

SUMMARY: The proposed rule clarifies that certain Uniform Commercial Code materials are impermissible contraband.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: An analysis from the Bureau of Institutions, Security Operations, the proposed rule only addresses internal management and inmate discipline and will have no effect on the private sector or small business.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 944.09, 945.215 FS.
 LAW IMPLEMENTED: 944.09, 944.47, 945.215 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAW.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kendra Jowers, 501 South Calhoun Street, Tallahassee, Florida 32399-2500

THE FULL TEXT OF THE PROPOSED RULE IS:

- 33-602.203 Control of Contraband.
- (1) General Definition of Contraband.

(a) Any item or article inside an institution or facility, on the property of a facility or in the possession of an inmate that was not ~~neither~~:

- 1. through 3. No change.
- 4. Authorized and approved for delivery by mail; or ~~not~~
- 5. through (6) No change.

(7) No inmate shall manufacture or possess any forms that may be used in the fraudulent filing of Uniform Commercial Code liens and/or publications that promote this practice. An inmate shall not possess any Uniform Commercial Code (UCC) Article 9 form, including but not limited to any financing statement (UCC1, UCC1Ad, UCC1AP, UCC3, UCC3Ad, UCC3AP), or correction statement (UCC5), whether printed, copied, typed or hand written, or any document concerning a scheme involving an inmate’s “strawman,” “House Joint Resolution 192 of 1933,” the “Redemptive Process,” “Acceptance for Value” presentments or document indicating copyright or attempted copyright of an inmate’s name absent prior written authorization from the warden.

~~(8)(7)~~ Disposition of Contraband.

(a) Those contraband items retained for use in disciplinary hearings as evidence will be stored until such time as the warden or his designee approves of their being destroyed or disposed of. A secure area within the institution will be designed as the storage area for all contraband items. A Contraband Log, Form DC6-219, will be utilized to document the storage of contraband items. Form DC6-219 is hereby incorporated by reference. Copies of this form may be obtained from the Forms Control Administrator, ~~Office of Research, Planning and Support Services~~, 501 South Calhoun Street, Tallahassee, Florida 32399-2500. The effective date of this form is 3-2-00.

(b) Contraband items to be used during outside court cases as evidence will be referred to the Inspector General’s Office for handling. The Inspector General’s Office will either assume custody of the contraband or instruct the institution to hold it as evidence. In either case, the initial confiscating authority will establish the chain of evidence, and insure it is properly followed. Form DC1-801, Chain of Custody, shall be used for this purpose. Form DC1-801 is hereby incorporated by reference. Copies of this form are available from the Forms Control Administrator, ~~Office of Research, Planning and Support Services~~, 501 South Calhoun Street, Tallahassee, Florida 32399-2500. The effective date of this form is 7-8-03.

(c) through (i) No change.

~~(9)(a)(8)(a)~~ All cells, lockers, dormitories and other areas of an institution may be searched in a reasonable manner at any time. A copy of Form DC6-220, Inmate Impounded Personal Property List, shall be given for any property taken in such a search if the inmate acknowledges possession or if the property was taken from an area occupied by the inmate or under his control. The inmate’s acceptance of his copy of Form DC6-220

shall not constitute admission of possession of contraband. Form DC6-220 is incorporated by reference in subsection 33-602.201(17) ~~33-602.201(16)~~, F.A.C.

(b)1. The Regional Director of Institutions is authorized to declare an emergency situation to exist if he finds, upon the advice and request of the warden, that an immediate mass search is necessary to preserve the security and order of the institution and sufficient staff are not available to follow routine procedures of accounting and receipting for property. Within 72 hours after the declaration, the warden shall prepare a written statement setting forth the facts showing such emergency, which statement shall be forwarded to the Regional Director, who shall prepare a report to the Secretary justifying the declaration.

2. through 3. No change.

4. If an investigation determines that inmate personal property has been damaged or destroyed by Department staff, the procedure as outlined in subsection 33-602.201(14) ~~33-602.201(11)~~, F.A.C., shall be followed in order to replace the property.

Rulemaking Authority 944.09, 945.215 FS. Law Implemented 944.09, 944.47, 945.215 FS. History—New 10-8-76, Amended 2-24-81, 4-18-82, 8-13-84, 2-13-85, 6-2-85, Formerly 33-3.06, Amended 2-9-87, 11-3-87, 8-14-90, 11-21-91, 1-6-94, 5-28-96, 10-26-97, Formerly 33-3.006, Amended 3-2-00, 7-8-03, 11-10-03, 6-28-07, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Russell Hosford, Assistant Secretary of Institutions
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Kenneth S. Tucker, Secretary
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 7, 2011
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: September 2, 2011

DEPARTMENT OF HEALTH

Board of Dentistry

RULE NO.: 64B5-2.013 RULE TITLE: Dental Examination

PURPOSE AND EFFECT: The Board proposes the rule amendment to delete unnecessary language, add new language to clarify the requirements and grading for dental examinations and to update or modify the practical or clinical examination and the Diagnostic Skills Examination.

SUMMARY: The proposed changes will delete unnecessary language and add new language to clarify the requirements and grading for dental examinations.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST: During discussion of this rule at its Board meeting, the Board, based upon the expertise and experience of its members, determined that a Statement of Estimated Regulatory Cost (SERC) was not necessary. No person or interested party submitted additional information

regarding the economic impact at that time. The Board has determined that this will not have an adverse impact on small business, or likely increase regulatory costs in excess of \$200,000 in the aggregate within 1 year after implementation of the rule. These rule amendments will not require ratification by the Legislature. Any person who wishes to provide information regarding the statement of estimated costs, or to provide a proposal for a lower regulatory cost alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 466.004(4) FS.

LAW IMPLEMENTED: 456.017(1)(b), (2), 466.006(4), 466.009 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FLORIDA ADMINISTRATIVE WEEKLY.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Susan Foster, Executive Director, Board of Dentistry, 4052 Bald Cypress Way, Bin #C08, Tallahassee, Florida 32399-3258

THE FULL TEXT OF THE PROPOSED RULE IS:

(Substantial rewording of Rule 64B5-2.013, F.A.C. See Florida Administrative Code for present text.)

~~64B5-2.013 Dental Examination Requirements and Grading.~~

(1)(a) Applicants for examination or re-examination must have taken and successfully completed the National Board of Dental Examiner’s dental examination and received a National Board Certificate.

(b) Each applicant is required to complete the examinations as provided for in Section 466.006, F.S. The examinations for dentistry shall consist of a Written Examination, a Practical or Clinical Examination and a Diagnostic Skills Examination. Effective October 1, 2011, the practical or clinical examination and the Diagnostic Skills Examination is the American Dental Licensing Examination (ADLEX) developed by the American Board of Dental Examiners, Inc., or its successor entity if the successor entity is determined by the Board to comply with the provision of Section 466.006, Florida Statutes. The ADLEX is inclusive of a comprehensive diagnostic skills examination covering the full scope of practice of dentistry.

(c) A candidate must successfully complete all three examinations as provided for in Section 466.006, F.S., within an eighteen (18) month period in order to qualify for licensure. If the candidate fails to successfully complete all three examinations within that time period, then the candidate must retake all three of the examinations.

(d) All examinations will be conducted in English.

(2) WRITTEN EXAMINATION.

(a) The Written Examination for dental licensure shall consist of the laws and rules of the State of Florida regulating the practice of dentistry and dental hygiene.

(b) A final grade of 75 or better is required to pass the Written Examination.

(3) PRACTICAL OR CLINICAL EXAMINATION:

(a) Provided the Board maintains representation on the board of directors of the American Board of Dental Examiner, Inc., and the examination development committee of the American Board of Dental Examiner, Inc., the clinical examination procedures and criteria of ADLEX are approved.

(b) The Practical or Clinical Examination for dental licensure shall consist of clinical and diagnostic parts and each part shall be passed with a grade of at least 75%.

(4) DIAGNOSTIC SKILLS EXAMINATION.

Provided the Board maintains representation on the board of directors of the American Board of Dental Examiner, Inc., and the examination development committee of the American Board of Dental Examiner, Inc., the Diagnostic Skills Examination procedures and criteria of ADLEX are approved.

Rulemaking Authority ~~456.017(1)(b)~~, 466.004(4) FS. Law Implemented 456.017(1)(b), (2), 466.006(4), 466.009 FS. History—New 10-8-79, Amended 6-22-80, 12-3-81, 12-6-82, 5-24-83, 12-12-83, 5-2-84, 5-27-84, Formerly 21G-2.13, Amended 12-8-85, 12-31-86, 5-10-87, 10-19-87, 12-10-89, 12-24-91, 2-1-93, Formerly 21G-2.013, 61F5-2.013, Amended 1-9-95, 2-7-96, 7-16-97, Formerly 59Q-2.013, Amended 8-25-98, 3-25-99, 11-15-99, 8-3-05, 7-17-07, 8-1-08, 6-28-09, 8-25-10, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Board of Dentistry
NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Board of Dentistry
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 12, 2011
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: September 13, 2011

DEPARTMENT OF HEALTH

Board of Medicine

RULE NO.: 64B8-55.0021
RULE TITLE: Discipline of Electrolysis Facilities
PURPOSE AND EFFECT: To provide stronger penalty options for disciplining electrolysis facilities.
SUMMARY: To provide stronger penalty options for disciplining electrolysis facilities.
SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: No Estimate Regulatory Costs Statement will be prepared. During discussion of this rule at its Council meeting, the Council, based upon the expertise and experience of its members, determined that a Statement of Estimated Regulatory Cost (SERC) was not necessary. No person or interested party submitted additional information regarding the economic impact at that time. The Council has determined that this will not have an adverse impact on small business, or likely increase regulatory costs in excess of \$200,000 in the aggregate within 1 year after implementation of the rule. These rule amendment will not require ratification by the Legislature. Any person who wishes to provide information regarding the statement of estimated costs, or to provide a proposal for a lower regulatory cost alternative must do so in writing within 21 days of this notice.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 456.037, 478.43(1) FS.

LAW IMPLEMENTED: 456.072(2)(c), (d) 456.037, 478.52(1)(k), (2)(b), (c), (f) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAW.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Allen Hall, Executive Director, Electrolysis Council, 4052 Bald Cypress Way, Bin #C05, Tallahassee, Florida 32399-3258

THE FULL TEXT OF THE PROPOSED RULE IS:

64B8-55.0021 Discipline of Electrolysis Facilities.

Any business establishment that provides electrolysis services must have an active status license in order to provide such services. Failure to obtain and maintain an active status license as a licensed electrolysis facility pursuant to Rule 64B8-51.006, F.A.C., shall be subject to discipline as follows:

- (1) No change.
- (2) Any electrolysis facility with an active status license that employs or permits an unlicensed person to deliver electrolysis services shall be subject to discipline as follows:
 - (a) No change.
 - (b) The facility licensure shall be suspended or revoked ~~for up to one year;~~
 - (c) No change.

Rulemaking Specific Authority 456.037, 478.43(1) FS. Law Implemented 456.072(2)(c), (d) 456.037, 478.52(1)(k), (2)(b), (c), (f) FS. History—New 3-1-00, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Electrolysis Council
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Board of Medicine
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: June 22, 2011
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: November 13, 2009

DEPARTMENT OF HEALTH

Board of Nursing Home Administrators

RULE NO.: 64B10-16.005 RULE TITLE: Domains of Practice, Objectives, Reports

PURPOSE AND EFFECT: The Board proposes the rule amendment to modify language for the requirements and reports of the Administrative-in-Training Program and to incorporate by reference form DH-MQA 1209, "State of Florida AIT Domains of Practice Quarterly Checklist."

SUMMARY: The rule amendment will modify language for the requirements and reports of the Administrative-in-Training Program and to incorporate by reference form DH-MQA 1209, "State of Florida AIT Domains of Practice Quarterly Checklist."

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST: During discussion of this rule at its Board meeting, the Board, based upon the expertise and experience of its members, determined that a Statement of Estimated Regulatory Cost (SERC) was not necessary. No person or interested party submitted additional information regarding the economic impact at that time. The Board has determined that this will not have an adverse impact on small business, or likely increase regulatory costs in excess of \$200,000 in the aggregate within 1 year after implementation of the rule. These rule amendments will not require ratification by the Legislature. Any person who wishes to provide information regarding the statement of estimated costs, or to provide a proposal for a lower regulatory cost alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 468.1685(1), 468.1695(3), (4) FS.

LAW IMPLEMENTED: 468.1695(3), (4) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE ANNOUNCED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE WEEKLY.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Bruce Deterding, Executive Director, Board of Nursing Home Administrators/MQA, 4052 Bald Cypress Way, Bin #C06, Tallahassee, Florida 32399-3256

THE FULL TEXT OF THE PROPOSED RULE IS:

64B10-16.005 Domains of Practice, Objectives, Reports.

(1) A training plan for the Administrator-in-Training Program shall be prepared by the preceptor and the trainee, prior to the start of the program. This training plan shall include:

(a) A pre-training assessment of the trainee's background in terms of educational level, pertinent experience, maturity, motivation and initiative. The pre-training assessment should underscore the particular trainee's strengths and weaknesses in the areas to be covered in the program (e.g. a person with a degree in business administration will have strengths in the finance area; a person with a personnel or management background will have strengths in those areas, etc.).

(b) Based on this assessment, the trainee and preceptor will jointly develop a detailed goal oriented training plan with adequate supporting documentation which relates educational objectives, subject areas of the internship, internship site(s), agencies involved, total hours for the internship, and a breakdown of the number of hours needed to master each area and its objectives.

(c) Supporting documentation for the training plan shall include, but is not limited to, qualifications of the preceptor, the director of nursing in the program site, and such descriptive documentation for the program site and its staff to determine its adequacy for the specific objectives and areas of the program.

(d) The preceptor and Administrator-in-Training must file reports with the Board every 90 days. The report shall be made on the State of Florida AIT Domains of Practice Quarterly Checklist, Form DH-MQA 1209 (revised 07/10, hereby adopted and incorporated by reference) which can be obtained from the Board of Nursing Home Administrators' website at :<http://www.doh.state.fl.us/mqa/nurshome/index.html>. Each report shall be co-signed by the preceptor and Administrator-in-Training and shall be filed within two weeks after the completion of each reporting period of the program. Failure to file the report on the correct form or within the stated time period may result in non-acceptance of the report. The reports shall contain a synopsis of the areas covered in the program and a narrative describing relevant learning experiences. The reports shall show how the Administrator-in-Training used the following methods to further his or her training:

1. On-the-job experience;
2. Meetings attended;
3. Surveys completed;
4. Written reports;
5. Texts or periodicals;
6. Visits to other facilities;
7. Academic programs, college or continuing education seminars.

(2) The Administrator-in-Training Program shall cover the following domains of practice:

- ~~(a)(1)~~ No change.
- ~~1.(a)~~ No change.
- ~~2.(b)~~ No change.
- ~~3.(e)~~ No change.
- ~~4.(d)~~ No change.
- ~~5.(e)~~ No change.
- ~~(b)(2)~~ No change.
- ~~1.(a)~~ No change.
- ~~2.(b)~~ No change.
- ~~3.(e)~~ No change.
- ~~4.(d)~~ No change.
- ~~5.(e)~~ No change.
- ~~6.(f)~~ No change.
- ~~(c)(3)~~ No change.
- ~~1.(a)~~ No change.
- ~~2.(b)~~ No change.
- ~~3.(e)~~ No change.
- ~~(d)(4)~~ No change.
- ~~1.(a)~~ No change.
- ~~2.(b)~~ No change.
- ~~3.(e)~~ No change.
- ~~4.(d)~~ No change.
- ~~(e)(5)~~ No change.
- ~~1.(a)~~ No change.
- ~~2.(b)~~ No change.
- ~~3.(e)~~ No change.
- ~~4.(d)~~ No change.
- ~~5.(e)~~ No change.
- ~~(f)(6)~~ No change.
- ~~1.(a)~~ No change.
- ~~2.(b)~~ No change.
- ~~3.(e)~~ No change.
- ~~4.(d)~~ No change.
- ~~5.(e)~~ No change.
- ~~6.(f)~~ No change.
- ~~7.(g)~~ No change.
- ~~8.(h)~~ No change.
- ~~9.(i)~~ No change.
- ~~(3)(7)~~ No change.

(a) through (f) No change.

~~(8) A training plan for the program shall be prepared by the preceptor and the trainee, prior to the start of the program. This training plan shall include:~~

~~(a) A pre-training assessment of the trainee's background in terms of educational level, pertinent experience, maturity, motivation and initiative. The pre-training assessment should underscore the particular trainee's strengths and weaknesses in the areas to be covered in the program (e.g. a person with a~~

~~degree in business administration will have strengths in the finance area; a person with a personnel or management background will have strengths in those areas, etc.).~~

~~(b) Based on this assessment, the trainee and the preceptor will jointly develop a detailed goal oriented training plan with adequate supporting documentation which relates educational objectives, subject areas of the internship, internship site(s), agencies involved, total hours for the internship, and a breakdown of the number of hours needed to master each area and its objectives.~~

~~(c) Supporting documentation for the training plan shall include, but is not limited to, qualifications of the preceptor, the director of nursing in the program site, and such descriptive documentation for the program site and its staff to determine its adequacy for the specific objectives and areas of the program.~~

~~(d) The preceptor and administrator in training must file reports with the Board every 90 days. Each report shall be co-signed by the preceptor and administrator in training and shall be filed within two weeks after the completion of each reporting period of the program. The reports shall contain a synopsis of the areas covered in the program and any relevant learning experiences. The reports shall show how the administrator in training used the following methods to further his or her training:~~

- ~~1. On the job experience;~~
- ~~2. Meetings attended;~~
- ~~3. Surveys completed;~~
- ~~4. Written reports;~~
- ~~5. Texts or periodicals;~~
- ~~6. Visits to other facilities;~~
- ~~7. Academic programs, college or continuing education seminars.~~

~~(4)(9) No change.~~

~~Rulemaking Specific Authority 468.1685(1), 468.1695(3), (4) FS. Law Implemented 468.1695(3), (4) FS. History-New 12-18-88, Formerly 21Z-16.005, 61G12-16.005, 59T-16.005, Amended 1-8-06, _____.~~

NAME OF PERSON ORIGINATING PROPOSED RULE:
Board of Nursing Home Administrators

NAME AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Board of Nursing Home Administrators

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 18, 2011

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: July 8, 2011