

Section I

Notice of Development of Proposed Rules and Negotiated Rulemaking

AGENCY FOR HEALTH CARE ADMINISTRATION

Medicaid

RULE NO.: RULE TITLE:

59G-4.200 Nursing Facility Services

PURPOSE AND EFFECT: The purpose of the amendment to Rule 59G-4.200, F.A.C., is to incorporate by reference the Florida Medicaid Nursing Facility Services Coverage and Limitations Handbook, _____. The revisions to the handbook clarifies existing policy and updates forms and processes regarding nursing facility services as follows: deletes references to the Florida Medicaid Provider Reimbursement Handbook, Institutional 021, which was obsolete July 1, 2008; requires nursing facility services providers to comply with the provisions of the Florida Medicaid Provider Reimbursement Handbook, UB-04; removes the Pre-Admission Screening and Resident Review (PASRR) process; clarifies policy relating to eligibility; and updates Medicare Part A crossover policy, procedures for prior authorization of the nursing home supplemental payments, and the Client Discharge/Change Notice, CF-ES 2506.

SUBJECT AREA TO BE ADDRESSED: Nursing Facility Services.

An additional area to be addressed during the workshop will be the potential regulatory impact of Rule 59G-4.200 as provided for under Sections 120.54 and 120.541, Florida Statutes.

RULEMAKING AUTHORITY: 409.919 FS.

LAW IMPLEMENTED: 409.902, 409.905, 409.908, 409.912, 409.913 FS.

A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: Thursday, December 12, 2013, 10:30 a.m. – 11:30 a.m.

PLACE: Agency for Health Care Administration, 2727 Mahan Drive, Building 3, Conference Room D, Tallahassee, Florida 32308-5407

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: Susan Rinaldi at the Bureau of Medicaid Services, (850)412-4254. 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 IS: Susan Rinaldi, Medicaid Services, 2727 Mahan Drive, Mail Stop 20, Tallahassee, Florida 32308-5407, telephone: (850)412-4254, e-mail: susan.rinaldi@ahca.myflorida.com

Please note that a preliminary draft of the reference material, if available, will be posted prior to the workshop at <http://ahca.myflorida.com/Medicaid/review/index.shtml>.

Comments will be received until 5:00 p.m. on Thursday, December 19, 2013.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

59G-4.200 Nursing Facility Services.

(1) This rule applies to all providers of nursing facility services who are enrolled facilities licensed under Chapter 400, Part II, F.S., certified by the Agency for Health Care Administration for participation in the Florida Medicaid program for nursing facility care under Section 409.902, F.S.

(2) All providers of participating nursing facility services providers must be in compliance ~~comply~~ with the provisions of the Florida Medicaid Nursing Facility Services Coverage and Limitations Handbook, _____ ~~October 2003, updated July 2004, erratum to the July 2004 update, and the corresponding Florida Medicaid Provider Reimbursement Handbook, Institutional 021, October 2003, which are incorporated by reference. Both handbooks are available from the Medicaid fiscal agent. The handbook is available from the Medicaid fiscal agent's Web site at www.mymedicaid-florida.com. Select Public Information for Providers, then Provider Support, and then Provider Handbooks. Paper copies of the handbook may be obtained by calling the Provider Services Contact Center at 1-800-289-7799 and selecting Option 7.~~

(3) The following forms ~~that~~ are included in the Florida Medicaid Nursing Facility Services Coverage and Limitations Handbook are incorporated by reference: AHCA Form 5210-001, August 2000, Nurse Aide Training and Competency Evaluation Program Invoice, available from the Medicaid area offices; CF-ES 2506, Feb. 2003, Client Discharge/Change Notice, available from the Department of Children and Family Services district offices; CF-ES 2506A, May 2003, Client Referral/Notice, available from the Department of Children and Family Services district offices; ~~PASRR Checklist, October 2003, may be photocopied from the Florida Medicaid Nursing Facility Services Coverage and Limitations Handbook;~~ and AHCA Form 5000-3300, April 02, Medicaid Nursing Facility/ICF-DD Contribution Notice, available from the Medicaid area offices; Medical Certification for Nursing

Facility/Home and Community Based-Services form, AHCA Med Serv Form 3008; Informed Consent Form, AHCA-Med Serv Form 2040; Notice of Hospice Election Nursing Facility, AHCA 5000-24; Project AIDS Care Physician Referral and Request for Level of Care Determination, CARES Form 607; AIDS Supplemental Payment Authorization Form, AHCA Med Serv Form 049, July 2008.

Rulemaking Specific Authority 409.919 FS. Law Implemented Chapter 400 Part II, 409.902, 409.905, 409.908, 409.912, 409.913 FS. History—New 1-1-77, Amended 6-13-77, 10-1-77, 1-1-78, 2-1-78, 12-28-78, 2-14-80, 4-5-83, 1-1-84, 8-29-84, 9-1-84, 9-5-84, 7-1-85, Formerly 10C-7.48, Amended 8-19-86, 6-1-89, 7-2-90, 6-4-92, 8-5-92, 11-2-92, 7-20-93, Formerly 10C-7.048, Amended 11-28-95, 5-9-99, 10-15-00, 10-4-01, 2-10-04, 9-28-04, 8-31-05, 7-23-06,

DEPARTMENT OF HEALTH

Board of Pharmacy

RULE NO.: RULE TITLE:
64B16-28.301 Destruction of Controlled Substances – Institutional Pharmacies

PURPOSE AND EFFECT: The board proposes the rule development to update and clarify the procedure for destruction of controlled substances and to amend the rule title.

SUBJECT AREA TO BE ADDRESSED: Destruction of Controlled Substances – Institutional Pharmacies.

RULEMAKING AUTHORITY: 465.005, 465.022 FS.

LAW IMPLEMENTED: 465.019, 465.0155 FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT IS: Mark Whitten, Executive Director, Board of Pharmacy, 4052 Bald Cypress Way, Bin C04, Tallahassee, Florida 32399-3254

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 AGRICULTURE AND CONSUMER SERVICES

Office of Energy

RULE NO.: RULE TITLE:
50-4.001 Natural Gas Fuel Fleet Vehicle Rebate

PURPOSE AND EFFECT: The purpose of this new rule is to provide guidance to interested taxpayers for the application

process, review, and administration of the Natural Gas Fuel Fleet Vehicle Rebate.

SUMMARY: The proposed rule will provide guidance for the application process, review, and administration of the Natural Gas Fuel Fleet Vehicle Rebate.

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.

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: 377.810, 570.07(23) FS.

LAW IMPLEMENTED: 377.810 FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Matthew Arsenault, 600 South Calhoun Street, Suite 251, Tallahassee, Florida 32399-0001 or telephone: (850)617-7470

THE FULL TEXT OF THE PROPOSED RULE IS:

50-4.001 Natural Gas Fuel Fleet Vehicle Rebate.

(1) This rule applies to any applicant seeking a rebate under the Natural Gas Fuel Fleet Vehicle Rebate program for the cost of conversion or the incremental cost incurred by an applicant in connection with the conversion, purchase, or lease for a minimum term of 5 years, of a natural gas fleet vehicle placed into service on or after July 1, 2013. Pursuant to Section 377.810(3), F.S., an applicant is eligible to receive a maximum rebate of \$25,000 per purchased/leased or converted vehicle, not to exceed 50 percent of eligible costs. Each applicant may receive up to a total of \$250,000 per fiscal year on a first come, first serve basis.

(a) "Placed into service" means when a vehicle is purchased, leased, or converted.

(b) "Natural gas fuel" means any liquefied petroleum gas product, compressed natural gas product, or combination thereof used in a motor vehicle as defined in Section 206.01(23), F.S. This term includes, but is not limited to, all forms of fuel commonly or commercially known or sold as natural gasoline, butane gas, propane gas, or any other form of liquefied petroleum gas, compressed natural gas, or liquefied natural gas. This term does not include natural gas or liquefied petroleum

placed in a separate tank of a motor vehicle for cooking, heating, water heating, or electric generation.

(2) An applicant seeking a Natural Gas Fuel Fleet Vehicle Rebate must apply to the Department of Agriculture and Consumer Services, Office of Energy (Department) as follows:

(a) Applicants must submit a completed Natural Gas Fuel Fleet Vehicle Rebate Application, FDACS-01976, Rev. 10/13, for each vehicle purchase/lease or conversion by certified mail or hand delivery to the Natural Gas Fuel Fleet Vehicle Rebate, 600 South Calhoun Street, Suite 251, Tallahassee, Florida 32399-0001, by 5:00 P.M. Eastern Standard Time on June 30 of each year that funding is available.

(b) Applications will be accepted according to the following schedule:

1. During the first year of the program (July 1, 2013 to June 30, 2014) applications will be accepted beginning at 8:00 A.M. Eastern Standard Time on January 7, 2014;

2. During the second year of the program (July 1, 2014 to June 30, 2015) applications will be accepted beginning at 8:00 A.M. Eastern Standard Time on July 1, 2014;

3. During the third year of the program (July 1, 2015 to June 30, 2016) applications will be accepted beginning at 8:00 A.M. Eastern Standard Time on July 1, 2015;

4. During the fourth year of the program (July 1, 2016 to June 30, 2017) applications will be accepted beginning at 8:00 A.M. Eastern Standard Time on July 1, 2016; and

5. During the fifth year of the program (July 1, 2017 to June 30, 2018) applications will be accepted beginning on July 3, 2017.

(c) Applications must include the information required by the Natural Gas Fuel Fleet Vehicle Rebate Application, FDACS-01976, Rev. 10/13.

(d) Applications must include an itemized list of supporting documentation to include:

1. A legible photocopy of the purchased/leased or converted vehicle's valid and current registration;

2. The Vehicle Identification Number (VIN) of the purchased/leased or converted vehicle;

3. For converted vehicles, a clear and legible photograph of the Vehicle Identification Number (VIN) from the vehicle;

4. For converted vehicles, a clear photograph of each purchased/leased or converted vehicle;

5. For converted vehicles, a clear photograph of the natural gas fuel tank installed on the vehicle;

6. A copy of the Environmental Protection Agency Certificate of Conformity with the Clean Air Act of 1990 that corresponds with the vehicle or conversion kit;

7. In the case of a vehicle purchase or lease, documentation of the cost of the equivalent diesel- or gasoline vehicle; and

8. In the case of a conversion of a taxi, a copy of a valid and current weights and measures permit pursuant to Section 531.60, F.S.

(e) Applications must document investment in a natural gas fuel fleet by including both an invoice and corresponding proof of purchase for all vehicle purchases/leases or conversions for which the applicant is seeking a Natural Gas Fuel Fleet Vehicle Rebate. An explanation can be included concerning price and proofs of payment if multiple vehicles are purchased/leased or converted.

1. Acceptable forms of proof of purchase are:

a. A canceled check;

b. A copy of an electronic funds transfer showing the purchase amount and to whom the payment is going;

c. A screenshot of bank account reflecting the transaction (with unrelated information redacted) showing the purchase amount and to whom the payment is going;

d. A signed lease contract; or

e. A credit card statement.

2. A valid proof of purchase must contain at least:

a. The price of the purchased/leased vehicle or vehicle conversion;

b. The date of vehicle purchase/lease or conversion;

c. The name, address, and phone number of the seller from which the vehicle was purchased/leased or the company that completed the vehicle conversion; and

d. A description of the purchased/leased vehicle or conversion work performed.

(f) Copies of documentation in place of originals will be accepted; however, if the Department determines the application or supporting documentation is illegible, the application will be determined incomplete.

(g) Each applicant shall complete the sworn statement, included as part of the application form, affirming: that the natural gas fuel fleet vehicle(s) eligible for the rebate are in compliance with applicable United States Environmental Protection Agency emission standards.

(h) Each applicant shall complete the sworn statement, included as part of the application form, affirming: that the information contained in the application and supporting documentation is true and correct; that vehicle purchase/lease or conversion for which the applicant is seeking a Natural Gas Fuel Fleet Vehicle Rebate have not previously received a Natural Gas Fuel Fleet Vehicle Rebate; and that the requirements of Section 377.810, F.S., and this rule have been met.

(3) Only owners or lessees of fleet vehicles placed into service on or after July 1, 2013 shall be eligible for a rebate. As defined in Section 377.810(2)(d), F.S., "fleet vehicles" means three or more motor vehicles registered in this state and used for commercial business or governmental purposes.

(4) In addition, applicants must submit with the completed application a description of the conversion or purchased vehicle’s economic impact in Florida, which must include but is not limited to:

(a) The total projected dollar value of investment in alternative fuels as a result of the project that is eligible for a Natural Gas Fuel Fleet Vehicle Rebate;

(b) The projected amount of gasoline or diesel saved as a result of the vehicle purchase/lease or conversion; and

(c) The projected amount of money saved as a result of the vehicle purchase/lease or conversion.

(d) If requested by the Department at a later date, additional economic data consisting of actual gasoline/diesel and money saved shall be provided by the applicant.

(5) Applications will be reviewed on a first-come, first-served basis, based upon the date and time complete applications are received by the Department.

(6) Within 60 days of receipt of an application, the Department will evaluate the application to verify that the applicant has met the qualifying statutory and rule criteria. If the Department determines that the applicant is eligible for rebate, the Department will retain the original application and issue a written notification that the application is complete. The Department shall issue each rebate after it is determined that all required information has been provided to make that application complete and after that application has been reviewed and approved, provided funds are available to do so.

(7) If the Department determines that the application is incomplete or ineligible, the Department will issue a written notification to the applicant that the application was determined to be incomplete or ineligible and will include a description of the application’s deficiencies. If the Department determines that an application is incomplete, the applicant will be allowed to submit a corrected application. The corrected application will be treated as a new application and reviewed in the order that it is received.

(8) The Department is responsible for ensuring that the total amount of rebates issued does not exceed the limits specified in Section 377.810, F.S. Once an application is determined eligible for a rebate, the approved amount will be applied to the fiscal year in which the application is received by the Department.

(9) The Department reserves the right to verify in person any information included with any application. If the Department intends to verify application information in person, written notification of this intent will be provided to the applicant.

(10) The Department reserves the right to request information from an applicant before a determination is made as to the status of their rebate application. If this information is not provided by the applicant, the application shall be deemed incomplete.

(11) Applications received after funding has been exhausted will be returned to applicant with a notice that funding has been exhausted for that program year. Applicants will be notified if their application appeared to be complete or incomplete.

(12) Materials Incorporated by Reference. The Natural Gas Fuel Fleet Vehicle Rebate Application, Form FDACS-01976, Rev. 10/13, is hereby adopted and incorporated by reference. The form may be obtained by contacting the Florida Department of Agriculture and Consumer Services, Office of Energy, at 600 South Calhoun Street, Suite 251, Tallahassee, Florida 32399-0001, or emailing Energy@FreshFromFlorida.com, and is available online at: <http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX>.

PROPOSED EFFECTIVE DATE: January 7, 2014.

Rulemaking Authority 377.810(5) FS. Law Implemented 377.810 FS. History–New 1-7-14.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Patrick Sheehan, Executive Director of the Office of Energy

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Commissioner of Agriculture Adam H. Putnam

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: October 9, 2013

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 2, 2013

DEPARTMENT OF REVENUE

RULE NOS.:	RULE TITLES:
12-17.001	Scope of Rules
12-17.002	Definitions
12-17.003	Requirements for Considering Entering into Stipulated Time Payment Agreements
12-17.004	Delegation of Authority
12-17.005	Factors Considered by the Department
12-17.006	Procedures
12-17.007	Form and Execution of Stipulated Time Payment Agreements
12-17.008	Terms of Stipulated Time Payment Agreements
12-17.009	Termination of Agreements
12-17.010	Public Use Forms

PURPOSE AND EFFECT: Section 213.21, F.S., requires the Department to establish rules and procedures for entering into stipulated time payment agreements with taxpayers to resolve their outstanding tax liabilities. The purpose of the proposed amendments to Rule Chapter 12-17, F.A.C. (Agreements for Scheduling Payments of Liabilities), is to update and standardize the procedures for taxpayers resolving their outstanding tax liabilities through stipulated time payment agreements. When in effect, the updated rule chapter

establishes the requirements to enter into a stipulated time payment agreement and to remain in compliance with the agreement, and the actions that will be taken when a taxpayer is held in default of an agreement.

SUMMARY: The proposed amendments to Rule 12-17.001, F.A.C. (Scope of Rules), provide that rules regarding the scheduling of payments to resolve outstanding tax liabilities do not apply to certain agreements, orders, or settlement of circuit court proceedings.

The proposed amendments to Rule 12-17.002, F.A.C. (Definitions), Rule 17.003, F.A.C. (Requirements for Considering Entering into Stipulated Time Payment Agreements), and Rule 12-17.005, F.A.C. (Factors Considered by the Department), provide that outstanding liabilities for taxes administered, regulated, controlled, and collected by the Department, and for the reemployment tax collected by the Department, may be resolved through stipulated time payment agreements.

The proposed amendments to Rule 12-17.004, F.A.C. (Delegation of Authority), provide that: (1) the Executive Director of the Department is authorized to issue a delegation of authority to designate those positions authorized to enter into stipulated time payment agreements; and (2) any such delegations will be in writing, signed by the Executive Director, and maintained by the agency clerk in the Office of the General Counsel.

The proposed amendments to Rule 12-17.006, F.A.C. (Procedures), standardize the requirements for a taxpayer to request a stipulated time payment agreement from the Department.

The proposed amendments to Rule 12-17.007, F.A.C. (Form and Execution of Stipulated Time Payment Agreements): (1) remove provisions prescribing Form DR-68 as the form used for stipulated time payment agreements; (2) provide that modifications to an agreement must be in writing and executed by all parties; and (3) remove payment coupons that are no longer used by the Department.

The proposed amendments to Rule 12-17.008, F.A.C. (Terms of Stipulated Time Payment Agreements), provide: (1) that the amount of a down payment required to enter into a stipulated time payment agreement is based upon the amount of the outstanding liability and the taxpayer's ability to pay; (2) the notifications that will be included in a stipulated time payment agreement regarding actions the Department will take when an agreement is held in default; (3) that provisions relating to jeopardy assessments continue to apply during the terms of an agreement; (4) that the taxpayer agrees to make the required payments by electronic means, unless a variance or waiver is granted by the Department; (5) that the taxpayer agrees to timely file all required tax returns and timely remit all taxes due during the term of the agreement; and (6) that additional

liabilities identified will be assessed upon a taxpayer who has entered into a stipulated time payment agreement to resolve other outstanding tax liabilities.

The proposed amendments to Rule 12-17.009, F.A.C. (Agreements in Default): (1) provide that any outstanding liability that remains due when a taxpayer is held in default of the terms of a stipulated time payment agreement is immediately due and payable; and (2) remove the listing of collection actions authorized by statute for the Department to recover outstanding liabilities when an agreement is held in default.

The proposed repeal of Rule 12-17.010, F.A.C. (Public Use Forms), removes the unnecessary adoption of Form DR-68, Stipulated Time Payment Agreement, which does not meet the definition of a "rule" in Section 120.52(15), F.S.

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 regarding the procedures for resolving outstanding tax liabilities by entering into stipulated time payment agreements and rules of this nature, the adverse impact or regulatory cost, if any, does 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: 20.05(1)(e), 213.06(1), 213.21(5) FS.

LAW IMPLEMENTED: 90.408, 212.18, 213.015(10), 213.05, 213.21(2), (4), 213.24(3), 213.27, 213.67, 213.69, 213.692, 443.1316, 443.141 FS.

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

DATE AND TIME: November 13, 2013, 2:00 p.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)617-8347. 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:

12-17.001 Scope of Rules.

(1) The rules set forth in this chapter shall be used by the Department in exercising the authority granted by Section 213.21(4), F.S., to enter into agreements for scheduling payments of outstanding liabilities ~~taxes, interest, and penalties~~. These rules also implement the Taxpayer Bill of Rights statutory provision that guarantees every Florida taxpayer the right to procedures for retiring unpaid tax liabilities through stipulated time payment agreements that are based on the taxpayer's financial position and the best interests of the state.

(2) Except for the delegations of authority provided in Rule 12-17.004, F.A.C., the rules set forth in this chapter do not apply to any stipulated time payment agreement made a part of:

(a) Any closing agreement executed pursuant to Section 213.21(2)(a), F.S., and Rule 12-13.009, F.A.C.;

(b) Any compliance agreement entered into pursuant to Sections 212.18 or 213.692, F.S.;

(c) Any proceeding pursuant to Chapter 120, F.S.; or

(d) The settlement of any action filed by a taxpayer in circuit court, as provided in Section 72.011, F.S.

Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented 212.18, 213.015(10), 213.21(2)(a), (4), 213.24(3), 213.692 FS. History—New 10-4-89, Amended 4-29-03, _____.

12-17.002 Definitions.

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

(2) "Taxpayer" means any person, as defined in Section 1.01, F.S., required to remit any tax, surtax, surcharge, or fee listed ~~interest, or penalty to the Department under any of the tax laws enumerated~~ in Section 213.05 72.011(4), F.S., that is

administered, regulated, controlled, and collected by the Department, and any employing unit required to pay any contribution or reimbursement required under Chapter 443, F.S.

(3) "Stipulated time payment agreement" means a written agreement entered into by the Department and taxpayer which schedules payments of outstanding liabilities ~~a liability for tax, interest, or penalty~~ over a specified period of time.

(4) ~~"Closing agreement" means a written agreement entered into by the Department and a taxpayer pursuant to Rule 12-13.009, F.A.C.~~

(4)(5) "Collection action" means the issuance of a delinquent notice or billing, a tax warrant or notice of lien, or any other attempt to obtain payment of an unpaid amount. The term "collection action" does not include an attempt by an auditor to collect an assessment arising from the performance of an audit by such auditor.

(5) "Outstanding liabilities" means any unpaid taxes, surtaxes, surcharges, or fees listed in Section 213.05, F.S., that are administered, regulated, controlled, and collected by the Department, or any unpaid contributions or reimbursements required under Chapter 443, F.S. Outstanding liabilities also include any associated penalties, interest, fees, or collection costs.

Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented 213.05, 213.21(4), 213.24(3), 213.69, 443.1316 FS. History—New 10-4-89, Amended 4-29-03, _____.

12-17.003 Requirements for Considering Entering into Stipulated Time Payment Agreements.

(1) A taxpayer requesting a stipulated time payment agreement must first:

(a) Acknowledge the taxpayer's outstanding liabilities ~~liability for the total amount of tax, interest, or penalty~~ finally determined to be due by the Department; ~~and~~

(b) Demonstrate to the satisfaction of the Department that he or she is currently unable to make a single lump sum payment to fully satisfy outstanding liabilities ~~a liability for tax, interest, or penalty~~, or that a lump sum payment of the amounts due would impose an undue economic or financial hardship on the taxpayer; ~~and~~

(c) Pay all outstanding liabilities ~~debts of tax, penalties, and interest~~ not covered by the requested stipulated time payment agreement due that are owed to the Department.

(2) Pursuant to Section 213.24, F.S., the Department will not agree to a stipulated time payment agreement if the outstanding liabilities ~~amount~~ due from the taxpayer are ~~is~~ less than the costs the Department will incur to administer the taxpayer's stipulated time payment agreement.

Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented 213.21(4) FS. History—New 10-4-89, Amended 10-5-92, 4-29-03,_____.

12-17.004 Delegation of Authority.

(1) In addition to the statutory authority granted by Section 213.21(4), F.S., the Executive Director of the Department has authority to enter into agreements with taxpayers for scheduling payments for outstanding liabilities of taxes, interest, penalties, and fees under authority granted by the Governor and Cabinet as the head of the Department.

(2) The Executive Director of the Department is authorized to issue a delegation of ~~hereby delegates~~ authority setting forth those positions authorized to enter into stipulated time payment agreements with taxpayers under Section 213.21(4), F.S. ~~Any such delegation, to the Deputy Executive Director, the General Counsel, the Deputy General Counsel, and the Program Director, the Deputy Program Director, the Regional Managers, and the Service Center Managers of the General Tax Administration Program of the Department, and:~~

~~(a) In cases where a tax matter is in litigation or in protest pursuant to Rule Chapter 12-6, F.A.C., to:~~

- ~~1. The Assistant General Counsels;~~
- ~~2. The Director, the Deputy Director, and Revenue Program Administrators in Technical Assistance and Dispute Resolution;~~
- ~~3. The Process Manager and Revenue Program Administrators in the Compliance Support Process.~~
- ~~4. The Process Manager, Revenue Program Administrators, and Revenue Administrators in the Taxpayer Services Process.~~

~~(b) In cases involving amounts assessed pursuant to an audit of the taxpayer, prior to initiation of litigation pursuant to Section 72.011, F.S., or expiration of the period for initiating same, to:~~

- ~~1. The Tax Audit Supervisors, Revenue Administrators, and Senior Revenue Administrators in the Director's Office of the General Tax Administration Program; and~~
- ~~2. The Process Manager, Revenue Program Administrators, Tax Law Specialists, Government Analysts II, and Senior Tax Specialists in the Compliance Support Process.~~

~~(c) In cases involving a billing or assessment issued by the General Tax Administration Program, to:~~

- ~~1. The Revenue Program Administrators, Tax Audit Supervisors, Senior Revenue Administrators, and Revenue Administrators in the Director's Office; and~~
- ~~2. The Process Manager, Revenue Program Administrators, Tax Specialist Administrator, Revenue Administrators, Revenue Managers, and Revenue Specialists in the Taxpayer Services Process.~~

~~(d) When the Executive Director delegates authority to sign stipulated time payment agreements to specific employees or positions that are not provided in this rule, the delegation of authority will be in writing, signed by the Executive Director, and will be for a specified time period. The renewal of such delegations will also be in writing, signed by the Executive Director.~~ Copies of written delegations of authority are maintained on file with the agency clerk in the Office of General Counsel.

Rulemaking Authority 20.05(1)(e), 213.06(1), 213.21(5) FS. Law Implemented 213.21(4), 213.24(3) FS. History—New 10-4-89, Amended 10-5-92, 8-17-94, 4-29-03, 9-13-10,_____.

12-17.005 Factors Considered by the Department.

The Department will apply one or more of the following factors when determining whether to enter into a stipulated time payment agreement, and in determining the existence of undue economic or financial hardship or the inability of a taxpayer to satisfy outstanding liabilities ~~a liability for tax, interest, or penalty~~ in a lump sum, and in determining the terms of the stipulated time payment agreements:

- (1) The taxpayer's previous payment record with the Department;
- (2) The taxpayer's ability to meet a payment schedule obligation;
- (3) The payment amount and the length of time required to retire the outstanding liabilities liability;
- (4) The future outlook of the taxpayer's business and the industry;
- (5) The financial impact on the taxpayer if required to make a lump sum payment;
- (6) Whether the taxpayer collected, but did not remit, the tax addressed by the agreement;
- (7) Whether the taxpayer institutes business practices to ensure the proper collection and remittance of tax in the future;
- (8) Whether the state would eventually receive more of the taxes due by entering into a stipulated time payment agreement than by requiring a lump sum payment;
- (9) Any recommendation submitted by a Department ~~department~~ auditor based on an examination of the taxpayer's records; and
- (10) Any additional written information the taxpayer presents for the Department's consideration.

Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented 213.21(4) FS. History—New 10-4-89, Amended 4-29-03,_____.

12-17.006 Procedures.

(1) In instances where the Department does not already have the following information and items, a taxpayer requesting a stipulated time payment agreement must provide

~~the following relief under this chapter shall provide such information and items to the Department:~~

~~(a) Taxpayer's name, address, business partner number, federal employer identification number or social security number, audit identification number, and all account identification numbers requested ~~number~~ issued by the Department;~~

~~(b) Any outstanding tax returns identifying any tax due, by tax type, and the taxable period(s) that apply (any outstanding liabilities ~~penalty and interest~~ that is due will be computed at the time the agreement is completed);~~

~~(c) An acknowledgment of the outstanding liabilities liability for the total amount of tax, fees, collection costs, or other amounts assessed, and interest, and penalty determined to be due by the Department, and that Section 213.21(2)(a), F.S., eliminates the taxpayer agrees to waive any and all taxpayer's rights, or purported rights, to institute any administrative or judicial proceedings to recover, compromise, defer, restructure, avoid, challenge, or reduce any outstanding liabilities paid or payable pursuant to the agreement under Section 72.011, F.S., with respect to the acknowledged liability;~~

~~(d) An oral or written explanation regarding the factual basis for the undue hardship or current inability to satisfy the outstanding liabilities ~~liability~~ in a lump sum and documentary evidence to support the taxpayer's basis for relief; and~~

~~(e) A proposal for satisfaction of the outstanding liabilities ~~liability~~ that for tax, interest, and penalty wherein the taxpayer indicates projected cash flow for the succeeding 12 months.~~

~~(2) Where the tax, interest, or penalty is assessed as a result of an audit of the taxpayer, the taxpayer shall file the written request with the Process Manager, Compliance Support Process, Department of Revenue, P. O. Box 5139, Tallahassee, Florida 32314-5139, prior to the date an assessment becomes final. Upon execution of the stipulated agreement, it will be referred to the Taxpayer Services Process for administration.~~

~~(3) In cases involving notices, billings, jeopardy assessments, audit assessments, and tax warrants referred for collection, and tax warrants issued by the Department, the taxpayer shall file the information and items required by subsection (1) with the office which issued the notice, billing, jeopardy assessment, audit assessment, or tax warrant.~~

~~(4) In those instances where a protest is referred to the Office of Technical Assistance and Dispute Resolution (the Office) by the Compliance Enforcement Process, the Compliance Support Process, or the Taxpayer Services~~

~~Process, all final assessments will be referred back to the originating process. If a taxpayer has requested a payment agreement, and the Office agrees that the taxpayer qualifies pursuant to this rule chapter, the Office will include, as part of the closing agreement, the terms of any stipulated payment plan that the Office has determined is appropriate pursuant to Section 213.21(4), F.S.~~

~~(5) On receipt of the taxpayer's request for a stipulated time payment agreement, the Department will take any of the following additional actions required by the taxpayer's specific circumstances:~~

~~(a) The Department will issue a warrant for the total liability for any one or more of the following reasons:~~

- ~~1. To protect the state's interest in the taxpayer's assets;~~
- ~~2. To establish priority in real or tangible property rights;~~
- ~~3. To establish priority in the event of possible bankruptcy;~~
- ~~4. To prevent the disposal of assets without the state's consent;~~
- ~~5. The taxpayer has failed to respond to previous collection actions by the Department; or~~
- ~~6. The taxpayer has a previous history of delinquent filings or payments.~~

~~(b) The issuance of levy instructions to the Sheriff to execute the warrant will be withheld as long as:~~

- ~~1. This stipulated time payment agreement is in force and the taxpayer has not defaulted under the terms of the agreement; and~~
- ~~2. The taxpayer is in complete compliance with all other requirements of the revenue laws.~~

~~(c) The Department will also investigate the financial position of the taxpayer, when the Department determines that the information submitted pursuant to subsection (1) requires confirmation.~~

~~(2)(6) After consideration of the taxpayer's request for relief, the Department will shall:~~

- ~~(a) Accept the request by executing a stipulated time payment agreement; or~~
- ~~(b) Reject the request in whole or in part; or~~
- ~~(c) Make a counter-proposal.~~

~~(3)(7) No change.~~

~~(4)(8) A request for a stipulated time payment agreement which is not accepted on behalf of the Department will shall not be deemed an admission of liability pursuant to Section 90.408, F.S. by the Department or the taxpayer and will not prejudice either party's position in administrative or judicial proceedings.~~

~~Rulemaking Authority 20.05(1)(e), 213.06(1), 213.21(5) FS. Law Implemented 90.408, 213.05, 213.21(2), (4), 213.24(3), 443.1316, 443.141 FS. History—New 10-4-89, Amended 10-5-92, 4-29-03, _____.~~

12-17.007 Form and Execution of Stipulated Time Payment Agreements.

(1) Every stipulated time payment agreement executed under this chapter ~~will~~ shall specify the name, business partner number, account identification number, and audit identification number, if applicable, of the taxpayer; the taxpayer's current business address and the current address of the physical location of the business; the type of tax ~~tax(es)~~ and the taxable periods ~~period(s)~~ covered; the date of the ~~proposed assessment, or warrant, or notice of lien~~, and the terms of the agreement.

~~(2) The Department prescribes form DR-68 (Stipulated Time Payment Agreement), as the form to be used by the Department for the purposes of this chapter.~~

~~(2)(3)~~ Every stipulated time payment agreement must ~~shall~~ be signed on behalf of the Department by a person with delegated authority to enter into the agreement under Rule 12-17.004, F.A.C.

~~(3)(4)~~ Every stipulated time payment agreement must ~~shall~~ be signed by the taxpayer or the taxpayer's representative with authority to enter into the agreement on behalf of the taxpayer.

(a) In the case of a corporate taxpayer, an officer of the corporation must ~~shall~~ sign the agreement unless paragraph (c) of this subsection is applicable.

(b) An officer's or fiduciary's signature on a stipulated time payment agreement made by or for a taxpayer is ~~shall be~~ prima facie evidence that such individual was authorized to sign the agreement on behalf of the taxpayer.

(c) A stipulated time payment agreement may be signed by a representative of the taxpayer who files with the Department a Power of Attorney and Declaration of Representative (Form DR-835, incorporated by reference in Rule 12-6.0015, F.A.C.) ~~power of attorney form (DR-835), which grants the representative authority to execute the agreement on behalf of the taxpayer.~~

~~(4)(5)~~ A stipulated time payment agreement will become effective when it has been executed by all ~~both~~ parties. Any modification of the terms of the agreement must be in writing and executed by all parties. Upon presentation of the agreement, the Department will provide the taxpayer with a:

~~(a) A detailed amortization schedule of payments required for satisfaction of the outstanding liabilities, tax, interest, and penalty referenced in the stipulated time payment agreement, which will be placed on the stipulated time payment agreement above the signature lines; and.~~

~~(b) Payment coupons.~~

~~(6) Form DR-68 is incorporated by reference in Rule 12-17.010, F.A.C., and can be obtained as discussed in that rule.~~

Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented 213.05, 213.21(2), (4), 213.24(3), 213.69, 443.1316 FS. History—New 10-4-89, Amended 10-5-92, 8-17-94, 4-29-03, _____.

12-17.008 Terms of Stipulated Time Payment Agreements.

(1) Every stipulated time payment agreement will include a discussion and determination of each of the following issues:

(a) The number of payments to be made during the term of the agreement (e.g., 6, 12, or 24 payments);

(b) The frequency and due date of each payment to be made during the term of the agreement (e.g., weekly, bi-weekly, or monthly);

~~(c) The amount of any~~ Whether a down payment and the amount of each payment to be made during is required, as part of the terms of the agreement, and the amount of such down payment;

~~(d) Whether each payment will be an equal amount (e.g., an equal amount due each payment period), or equal payments with the final payment being a balloon payment;~~

~~(d)(e)~~ How the Department will allocate each payment to reduce the outstanding liabilities, debt of tax, penalty, or interest as provided by Section 213.75, F.S.;

~~(f) Whether any portion of the liability will remain unpaid at the end of the current payment agreement, and if so, which of the following actions will be taken by the Department:~~

~~1. The terms and conditions of another payment agreement will be negotiated upon full compliance with the current agreement; or~~

~~2. The Department will request the taxpayer to pay the unpaid balance in full based on:~~

~~a. The taxpayer's failure to fully comply with the current agreement; or~~

~~b. An improvement in the taxpayer's financial condition.~~

(2) A down payment in a stipulated time payment agreement will be based upon the taxpayer's filing and payment history, the amount of the outstanding liabilities, and any financial information provided by the taxpayer reflecting the taxpayer's ability to pay. The determinations made in paragraphs (1)(a) through (f) of this rule by the Department will be based on the factors contained in Rule 12A-17.005 and subsection 12-17.006(5), F.A.C.

(3) Where there is risk to the state regarding collection of the amount due, additional terms will be included in a stipulated time payment agreement.

~~(4)(3)~~ Every stipulated time payment agreement will ~~made pursuant to this chapter shall~~ include a notification ~~to the taxpayer that:~~

(a) Interest will ~~shall~~ continue to accrue on the unpaid balance of the tax at the stated rate, provided by law; and

~~(b) The taxpayer agrees to waive any and all rights, or purported rights, to institute any judicial or administrative proceeding to recover, compromise, defer, restructure, avoid, challenge or reduce any outstanding liabilities paid or payable pursuant to the agreement. The Department will file a lien for the full amount of the unpaid liability, unless the Department representative who negotiates the agreement documents in writing the reason(s) for not filing a lien (any reason documented by the representative is acceptable). Also, the establishment of a stipulated time payment agreement does not invalidate or withdraw a warrant issued with respect to the liability covered by the agreement;~~

~~(c) The taxpayer agrees to accurately complete and timely file all required tax returns and timely remit all taxes that become due during the term of the agreement.~~

~~(d) The taxpayer agrees to pay each stipulated time payment to the Department by electronic means on or before the due date, unless a variance or waiver is granted pursuant to Section 120.542, F.S., and Rule Chapter 28-104, F.A.C.~~

~~(e) The taxpayer understands that the provisions of Section 213.732, F.S., relating to jeopardy assessments continue to apply during the terms of the agreement.~~

~~(f)(e) The current stipulated time payment agreement will be void if the taxpayer will be held in default of the terms of the stipulated time payment agreement when the taxpayer fails to comply:~~

- ~~1. Comply with all terms conditions of the agreement; or~~
- ~~2. Submit all returns and pay all taxes in full pursuant to the revenue laws of Florida enumerated in Section 213.05, F.S., that become due during the term of the agreement.~~

~~(d) The provisions of the statutes relating to jeopardy assessments will continue to apply to a taxpayer who has entered into a stipulated time payment agreement.~~

~~(e) A taxpayer must submit cash, a cashier's check, or a money order to the Department within seven calendar days of being informed that he or she has paid a stipulated time payment with a check that is not valid due to insufficient funds.~~

~~(f) Explains the rights granted to each taxpayer by subsection (2) of Rule 12-17.009, F.A.C., to protest the termination of a stipulated time payment agreement.~~

~~(g) If the taxpayer is held in default of the terms of the agreement, the Department will implement one or more of the following actions:~~

- ~~1. Issue a warrant or notice of lien for any outstanding liability and file a judgment lien certificate;~~
- ~~2. Issue levy instructions to the sheriff;~~
- ~~3. Refer the outstanding liability to the Department of Business and Professional Regulation for license action;~~
- ~~4. Implement the garnishment provisions of Section 213.67, F.S.;~~

5. Implement the provisions of Sections 212.18 and 213.692, F.S., to revoke all certificates of registration, permits, or licenses issued by the Department to the taxpayer;

6. Implement the provisions of Section 443.141, F.S., for collection of the outstanding contributions or reimbursements;

7. Assess the responsible person a penalty pursuant to Section 213.29, F.S.; or

8. Any other action provided by law to collect all outstanding liabilities.

(h) If the taxpayer fails to comply with the terms of the agreement, the Department is entitled to recover the outstanding liabilities, including attorney's fees.

(i) The waiver by the Department of any breach of a stipulated time payment agreement by the taxpayer does not constitute a waiver of any other breach.

(5) When a taxpayer is in compliance with the terms of a stipulated time payment agreement, the Department agrees not to commence any additional collection activities for the outstanding liabilities. However, the provisions of Sections 213.732 and 443.141, F.S., relating to jeopardy assessments continue to apply during the terms of the agreement.

(6) The amount of the outstanding liabilities identified in any stipulated time payment agreement is subject to increase when the Department discovers through audit or otherwise that the outstanding liabilities have been understated. If the Department discovers through audit or otherwise that the outstanding liabilities are understated, the taxpayer will be assessed the additional liabilities. The taxpayer may protest the additional outstanding liabilities assessed, as provided in Rule Chapter 12-6, F.A.C.

Rulemaking Authority 20.05(1)(e), 213.06(1), 213.21(5) FS. Law Implemented 213.21(2), (4), 213.24(3), 213.69, 443.1316 FS. History—New 10-4-89, Amended 10-5-92, 6-15-93, 4-29-03,_____.

12-17.009 Termination of Agreements in Default.

(1) A taxpayer who fails to comply with the terms of The Department will void a stipulated time payment agreement will be held in default, under one or both of the following conditions:

(a) The taxpayer fails to make full payment when due under the terms of the agreement, or

(b) The taxpayer fails to remit in full amounts which become due and payable after the execution of the agreement.

(2) In the absence of jeopardy, as provided in Section 213.732, F.S., before holding a taxpayer in default of Before voiding a stipulated time payment agreement, the Department will notify the taxpayer in writing of the taxpayer's failure to meet the terms of the agreement and provide afford the taxpayer the opportunity to present evidence of compliance with the current agreement, unless jeopardy to the revenue has previously been assessed.

(a) If the taxpayer fails to present evidence of compliance ~~respond to this notification~~ within 15 consecutive calendar days of the date on the notification from the Department, the taxpayer will be held in default of the terms of the agreement ~~is voided~~.

(b) If the taxpayer agreement is held in default ~~voided~~ by the Department, the taxpayer will ~~shall~~ have an additional 15 consecutive calendar days after the date the Department notifies the taxpayer ~~that the agreement has been voided~~ to request that the Department reconsider ~~voiding the agreement~~ and to submit written proof that there are “reasonable cause” grounds for not holding ~~voiding~~ the agreement in default, pursuant to the “reasonable cause” provisions in Section 213.21, F.S., and Rule 12-13.007, F.A.C.

(c) If the taxpayer does not establish “reasonable cause” within the 15 consecutive calendar day period ~~discussed in paragraph (b) of this subsection~~, the Department’s decision that the taxpayer is in default of the terms of ~~to void~~ the agreement becomes ~~is~~ final.

(3) Any outstanding liabilities that remain ~~Should the Department void the agreement, any unpaid balance due at~~ under the time a taxpayer is held in default of the terms of a stipulated time payment agreement ~~are~~ is immediately due and payable.

(4) ~~If subsection (1) is applicable or if an agreement has otherwise expired, the Department will implement one or more of the following steps:~~

(a) ~~Issue levy instructions to the sheriff to issue a warrant for the remaining liability or execute that warrant or a warrant previously issued with respect to the liability.~~

(b) ~~Refer the issue to the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation for beverage license action;~~

(c) ~~Implement the garnishment provisions of Section 213.67, F.S., and Part II of Rule Chapter 12-21, F.A.C.;~~

(d) ~~Implement the collection referral provisions of Section 213.27, F.S.; and~~

(e) ~~Cancel the sales tax registration certificate of a taxpayer pursuant to Section 212.18(3)(b), F.S.~~

Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented 213.21(2), (4), 213.24(3), 213.27, 213.67, 213.69, 213.692, 443.1316 FS. History—New 10-4-89, Amended 4-29-03, _____.

12-17.010 Public Use Forms.

Rulemaking Authority 213.06(1) FS. Law Implemented 213.21(4) FS. History—New 4-29-03, Repealed _____.

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 24, 2013

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on August 31, 2012 (Vol. 38, No. 35, pp. 3559-3560), to advise the public of the proposed changes to Rule Chapter 12-17, F.A.C. (Agreements for Scheduling Payments of Liabilities), and to provide that, if requested in writing, a rule development workshop would be held on September 20, 2012. No request was received by the Department. No written comments were received by the Department.

DEPARTMENT OF REVENUE

RULE NOS.:	RULE TITLES:
12-21.001	Scope
12-21.0015	Definitions
12-21.002	Warrant and Instructions for Levy
12-21.005	Seizure of Property Under Jeopardy
12-21.007	Seizure of Property Without Jeopardy
12-21.010	Manner and Conditions of Sale of Property
12-21.040	Satisfaction of Tax Warrants and Liens
12-21.050	Public Use Forms
12-21.201	Scope
12-21.202	Definitions
12-21.203	Notification to Custodians; Custodial Responsibilities
12-21.204	Issuance of Notice of Intent to Levy; Procedures
12-21.205	Departmental Levy on Frozen Assets; Procedures
12-21.208	Withholding of Vendor Payments

PURPOSE AND EFFECT: The purpose of the proposed changes to Rule Chapter 12-21, F.A.C., is to: (1) change the title of the rule chapter to “Warrants, Jeopardy, and Post-Warrant Collections,” to reflect the scope of the chapter, as revised; (2) provide in the rule chapter the current procedures used by the Department in warrant, jeopardy, and post-warrant collections situations; (3) eliminate unnecessary references to forms and obsolete provisions; and (4) update and incorporate into the rule chapter applicable provisions of Rule 12A-1.090, F.A.C., Tax Liens, Garnishment and Jeopardy Assessments, which will be repealed.

SUMMARY: The proposed changes to Part I (Warrants, Liens, Jeopardy, and Levy, Seizure, and Sale of Property) of Rule Chapter 12-21, F.A.C., Rules 12-21.001 through 12-21.050, F.A.C.: (1) change the title of the chapter part to more accurately reflect the scope of Part I of the chapter; (2) provide that the scope of the rule chapter covers instances in which the Department issues a warrant with regard to any tax it

administers; (3) provide that delegations of authority authorized by the Executive Director of the Department to issue, satisfy, cancel, or amend warrants and judgment lien certificates, to issue and release jeopardy assessments and related warrants and judgment lien certificates, to issue an execution to a sheriff, and to levy, freeze, or sell a taxpayer's property will be in writing, signed by the Executive Director, and maintained by the agency clerk in the Office of the General Counsel; (4) provide definitions of terms applicable to the entire rule chapter; (5) clarify when the Department will issue a warrant and file a judgment lien certificate; (6) update provisions to reflect the current provisions of Chapter 55, F.S. (Judgments), regarding the filing of a judgment lien certificate with the Department of State to obtain a lien upon a taxpayer's personal property; (7) provide the duration of the Department's lien; (8) clarify when the Department will consider jeopardy to the revenue to exist, and state what factors the Department will consider in determining whether collection will be jeopardized by delay; (9) provide the notice requirements and review rights with regard to a notice or finding of the facts constituting jeopardy to the revenue, pursuant to Section 213.732, F.S.; (10) repeal as unnecessary Rule 12-21.007, F.A.C., Seizure of Property Without Jeopardy; (11) clarify and update provisions regarding the manner and conditions of sale of taxpayer property; (12) clarify and update provisions regarding satisfaction, cancellation, and amendment of warrants and judgment liens; and (13) repeal the adoption of forms in Rule 12-21.050, F.A.C., Public Use Forms, that do not meet the definition of a "rule" in Section 120.52(15), F.S., as unnecessary.

The proposed changes to Part II (Administrative Garnishment for Unpaid Taxes) of Rule Chapter 12-21, F.A.C., Rules 12-21.201 through 12-21.208, F.A.C.: (1) provide that the scope of Part II of the rule chapter is to implement the provisions of Section 213.67, F.S.; (2) clarify that the Department will exercise the authority to freeze a taxpayer's assets pursuant to Sections 206.18(4) and 213.758, F.S., at the same time and in the same manner as provided in Section 213.67, F.S., and Part II of this chapter; (3) repeal Rule 12-21.202, F.A.C., Definitions, to eliminate definitions of terms that are provided in Part I of the rule chapter, as amended; (4) update provisions regarding the issuance of a Notice of Freeze to custodians of a delinquent taxpayer's assets; (5) update provisions regarding the issuance of a Notice of Intent to Levy to delinquent taxpayers; (6) update provisions regarding levying upon a delinquent taxpayer's assets; and (7) provide procedures for Section 213.67(9), F.S., which authorizes the Department to withhold and levy upon certain payments by the State scheduled to persons with outstanding tax warrants.

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 administrative rules regarding warrants, judgment lien certificates, jeopardy assessments, and administrative garnishment for unpaid taxes and rules of this nature, the adverse impact or regulatory cost, if any, does 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, 199.202, 202.26(3), 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED: 55.10, 55.202, 55.204, 56.27, 95.091, 198.01, 198.20, 198.22, 198.33, 199.262, 201.16, 202.11, 202.33, 202.35, 202.36, 206.01, 206.075, 206.18, 206.97, 206.9835, 206.9915, 211.01, 211.125, 211.33, 212.02, 212.12, 212.14, 212.15, 213.67, 213.69, 213.73, 213.731, 213.732, 213.733, 213.74, 213.75, 213.758, 220.03, 220.813, 220.819, 220.827, 220.829, 336.021, 336.025, 403.718(3)(a), 403.7185(3)(a), 443.131(3)(g), 443.1316, 538.11, 624.5092, 681.117 FS.

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

DATE AND TIME: November 13, 2013, 2:00 p.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)617-8347. 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: Thomas Butscher, Assistant General Counsel, Department of Revenue, P. O. Box 6668, Tallahassee, Florida 32314-6668, telephone: (850)617-8347

THE FULL TEXT OF THE PROPOSED RULE IS:

PART I WARRANTS, LIENS, JEOPARDY, AND LEVY, SEIZURE, AND SALE OF PROPERTY

12-21.001 Scope; Delegation of Authority.

~~(1) This chapter covers instances all cases in which the Department issues a warrant with regard to any tax it administers tax assessments, whether or not final, proceed to levy and seizure of taxpayers' property by the Sheriff. The filing of a warrant and associated judgment lien certificate establish the State of Florida's interest and priority as a creditor. Parts I and II of this chapter indicate when the Department will take additional enforcement actions. This chapter also applies to all sales of seized property made by the Department pursuant to Section 213.73, F.S.~~

~~(2) The Executive Director of the Department is authorized to issue a delegation of authority setting forth those positions that are authorized to issue, satisfy, cancel, amend, release, in whole or in part, or withdraw warrants, and to subordinate the Department's lien, to issue and release jeopardy assessments and related warrants, to issue an execution to a sheriff, and to freeze, levy, or sell a taxpayer's property. Any such delegation will be in writing, signed by the Executive Director. Copies of written delegations of authority are maintained on file with the agency clerk in the Office of the General Counsel.~~

~~Rulemaking Specific Authority 198.08, 72.011(2), 120.54(1), 199.202, 202.26(3), 212.18(2), 213.06(1) FS. Law Implemented 55.10, 55.202, 55.204, 56.27, 198.20, 198.22, 198.33, 199.262, 201.16, 202.33, 202.36, 206.075, 206.18, 206.97, 206.9835, 206.9915, 207.044, 211.125, 211.33, 212.14, 212.15, 213.67, 213.69, 213.73, 213.731, 213.732, 213.733, 213.74, 213.75, 213.758, 220.827, 220.829, 336.021, 336.025, 403.718(3)(a), 403.7185(3)(a), 443.1316, 538.11, 624.5092, 681.117 FS. History—New 7-1-88, Amended _____.~~

12-21.0015 Definitions.

For the purposes of this Chapter, the following terms and phrases are defined as:

~~(1) "Assets" means any personal property, credits, or debts, owned by or owed to a delinquent taxpayer, excluding wages. For the purposes of Part I of this Chapter, "assets" also includes real property.~~

~~(2) "Custodian" means any person, as defined in Section 212.02(12), F.S., the Federal Government, or any agency or instrumentality of the Federal Government, having control or~~

~~possession of any assets owned by, or owed to, any delinquent taxpayer.~~

~~(3) "Delinquent taxpayer" means any taxpayer that has been notified of any tax, fee, surcharge, penalty, interest, administrative fees, or costs of collection owed to the Department, and the time period for disputing the debt has expired.~~

~~(4) "Department" means the Florida Department of Revenue.~~

~~(5) "Final resolution" means that all review rights have been exhausted or expired.~~

~~(6) "Intangible personal property" means all personal property which is not in itself intrinsically valuable, but which derives its chief value from that which it represents, such as:~~

~~(a) All stocks or shares of incorporated or unincorporated companies, business trusts, and mutual funds;~~

~~(b) All notes, bonds, and other obligations for the payment of money; or,~~

~~(c) Money, including United States legal tender, certificates of deposit, cashier's and certified checks, bills of exchange, drafts, the cash equivalent of annuities and life insurance policies, and similar instruments.~~

~~(7) "Personal property" means intangible personal property or tangible personal property.~~

~~(8) "Tangible personal property" means tangible personal property as defined in Section 212.02(19), F.S.~~

~~(9) "Wages" means all remuneration for employment paid or owed to a taxpayer (and the cash value of all remuneration paid in any medium other than cash), including salaries, hourly wages, commissions, bonuses, back pay awards, and tips or gratuities received while performing services which constitute employment.~~

~~(10) "Warrant" includes any tax warrant, notice of lien, or other warrant issued to secure payment of delinquent taxes, fees, or surcharges, together with the interest, penalties, administrative fees, and costs of collection.~~

~~Rulemaking Authority 198.08, 199.202, 202.26(3), 212.18(2), 213.06(1) FS. Law Implemented 198.01(1), (3), (10), (11), 201.16, 202.11(4), (8), 202.33, 206.01(1), (10), 206.18, 206.97, 206.9835, 206.9915, 211.01(6), (15), (25), 212.02(5), (12), (19), 213.67, 213.69, 213.73, 213.731, 213.758, 220.03(1)(f), (g), (z), 443.1316 FS. History—New _____.~~

12-21.002 Warrants Warrant and Liens Instructions for Levy.

~~(1) Warrants. The Department will issue a warrant: Tax warrants and instructions for levy may be issued at the initiation of any office in the Department of Revenue upon the determination that tax liability exists and an assessment has been or is being made thereon. A warrant shall only be so issued based on an assessment. Each tax warrant and~~

~~instructions for levy, prescribed by the Department, is incorporated by reference in Rule 12-21.050, F.A.C.~~

(a) When an assessment has been made and collection efforts have been unsuccessful;

(b) When an assessment is made pursuant to the provisions of Sections 202.35(3), 202.36(1), 206.18(1) and (2), 212.12(5)(b), 212.14(1), 213.758, or 220.813, F.S.; or

(c) When any tax becomes delinquent and is in jeopardy. When jeopardy is asserted in or with an assessment, the Department will proceed in the manner specified for jeopardy assessment in Section 213.732, F.S., and Rule 12-21.005, F.A.C. However, when jeopardy is asserted in or with an assessment for reemployment tax imposed under the authority of Chapter 443, F.S., the Department will proceed as provided in Section 443.141(3)(g), F.S.

(2) When any tax becomes delinquent, but there is no jeopardy, the Department must provide the taxpayer 30 days notice, informing the taxpayer that a warrant will be issued or notifying the taxpayer that such action is indicated or authorized under the circumstances. ~~Instructions for levy shall be made in the appropriate format consistent with the guidelines of each Sheriff.~~

(3)(a) Each warrant will be issued for the amount of tax, fees, and surcharges due or estimated to be due, together with the interest, penalties, administrative fees, and costs of collection. The warrant will be directed to the sheriff of those counties of the state in which the delinquent taxpayer's property or any part thereof may be situated and will be recorded with the appropriate Clerk(s) of the Circuit Court. Upon recording, the warrant becomes a lien in favor of the state upon the taxpayer's real property in that county in the same manner as a recorded judgment and in the amount indicated by the warrant. ~~If there is jeopardy to the tax, penalty or interest the person issuing the assessment shall give any required notice of jeopardy findings and hold any required jeopardy meeting with the taxpayer.~~

(b) When a warrant is issued, the Department will also file a judgment lien certificate with the Department of State, pursuant to the provisions of Chapter 55, F.S. Upon filing, the amount of the judgment lien certificate will become a lien upon the delinquent taxpayer's personal property in this state, wherever located, which is subject to execution.

(c) The lien in favor of the state expires twenty (20) years after the date of the original filing of the warrant. However:

1. Liens for estate taxes arising under the authority of Chapter 198, F.S., are enforceable for twelve (12) years on the gross estate of the decedent, and irrespective of other laws extending such liens, in no event can such liens continue for more than twenty (20) years after the date of death of the decedent, subject to the provisions of Sections 198.22 and 198.33, F.S.;

2. Liens for reemployment assistance tax imposed under Chapter 443, F.S., expire ten (10) years after the date of the original filing of the warrant; and

3.a. Liens for corporate income tax imposed under Chapter 220, F.S., created by an assessment pursuant to a notice of deficiency will expire unless a warrant is filed within five (5) years from the date proceedings in court for review have terminated or the time for initiating such review has expired.

b. Liens for corporate income tax imposed under Chapter 220, F.S., created by assessment pursuant to the filing of a return without payment of the tax, penalty, or interest shown to be due will expire unless a warrant is filed within five (5) years from the date such return was filed.

(d) An action to collect tax cannot be commenced after the expiration of the lien securing payment.

(4) The Department will enter into written agreements to subordinate or release a lien (in whole or in part).

(5)(4) ~~The personal liability of a purchaser or transferee pursuant to Sections 206.18(2), 213.758, and 220.829, F.S., does not create a lien upon such purchaser's property. Rather, the procedures outlined in this rule chapter must be followed to create and enforce a lien in favor of the state. If the assessment is settled or compromised then the person issuing the assessment shall proceed consistently with the Sheriff's guidelines to release the property from seizure.~~

Rulemaking Specific Authority 198.08, 72.011(2), 120.54(1), 199.202, 202.26(3), 212.18(2), 213.06(1) FS. Law Implemented 55.10, 55.202, 55.204(2), 95.091(1)(b), 198.20, 198.22, 198.33, 199.262, 201.16, 202.33(3), 202.35, 202.36, 206.075, 206.18, 206.97, 206.9835, 206.9915, 211.125, 211.33, 212.12, 212.14, 212.15, 213.69, 213.73, 213.731, 213.732, 213.758, 220.813, 220.827, 220.829, 213.74, 213.75, 336.021, 336.025, 403.718(3)(a), 403.7185(3)(a), 443.131(3)(g), 538.11, 624.5092, 681.117 FS. History—New 7-1-88, Amended 8-10-92,_____.

12-21.005 Seizure of Property Under Jeopardy.

(1) Jeopardy Determinations. Jeopardy will be asserted in or with an assessment if at least one of the following conditions is present: A taxpayer may secure review of a lien or lien and seizure effected under this section by implementing the provisions of subsection (2) of this section, without prejudicing later judicial or administrative proceedings. Jeopardy may be considered to exist where a taxpayer is about to depart from the state, to conceal its property, or to do any other act tending to prejudice or render wholly or partly ineffectual the normal procedures for collection of any amount of tax, penalty, or interest which the Department determines is due, or if the Department otherwise finds that the collection of such amount will be jeopardized by delay. Jeopardy may be considered to exist in the case of billings where the taxpayer has ceased to make regular tax payments and the estimated

~~deficiency is deemed or appears to be substantial. The Department shall issue to the taxpayer a notice of such jeopardy findings.~~

~~(a) The Department has cause to believe the taxpayer is about to depart from the state;~~

~~(b) The Department has cause to believe the taxpayer is about to do any act tending to prejudice or render wholly or partly ineffectual the normal procedures for collection of any amount of tax, fee, surcharge, penalty, interest, administrative fee, or cost of collection that the Department determines is due;~~

~~(c) The Department has cause to believe the taxpayer is concealing or transferring or is about to conceal or transfer its property.~~

~~(d) The Department finds that the collection of the amount determined to be due will be jeopardized by delay; or~~

~~(e) The taxpayer has ceased to make payments, and the estimated deficiency is substantial for that taxpayer.~~

~~(2) In making a determination that the collection of any amount of tax, fee, surcharge, penalty, interest, administrative fee, or cost of collection required to be collected and paid will be jeopardized by delay pursuant to paragraph (1)(d), the Department will consider the following: If any lien or lien and seizure is effected based on jeopardy conditions with or without a final assessment then the originator of the assessment shall immediately notify the taxpayer that the taxpayer shall have an opportunity to appear at a meeting within 10 days and make a written statement of why he believes that some or all of the amount is not due or owed or that no jeopardy to the revenue exists. The issuer of the jeopardy finding shall comply with any other applicable requirements such as Section 214.12(2), F.S., prior to initiating any jeopardy lien or seizure.~~

~~(a) The prior history of the taxpayer's compliance or noncompliance with requirements for reporting and paying any tax; To secure review of a jeopardy lien or lien and seizure, the taxpayer may make a written statement which may include a statement of why he believes no jeopardy exists. The Department may meet informally with the taxpayer before determining whether to release a jeopardy assessment lien or lien and seizure.~~

~~(b) The type of business, including the transient or nontransient nature of the business; If the taxpayer makes such a statement under subsection (a) of this section, the Department shall determine within 20 days of receipt of such statement whether or not such jeopardy assessment lien or lien and seizure shall be released and shall send written notice to taxpayer of such determination. However, to conclude review of a jeopardy lien or lien and seizure under this section, no further notice of decision shall be required and the assessment shall be a final assessment when issued. To secure review of~~

~~an assessment the taxpayer must proceed under the provisions of Rule Chapter 12-6, F.A.C.~~

~~(c) The liquidity of assets; If the assessment is not yet final and if it is in protest, then the originator of the assessment shall notify Technical Assistance and Dispute Resolution of any jeopardy seizure. The Department shall instruct the Sheriff regarding the time frames under which the sale is to take place.~~

~~(d) The mobility of assets;~~

~~(e) The pending sale or transfer of title to assets; or~~

~~(f) The financial status of the person or dealer owing the tax, including the existence of money judgments.~~

~~(3) A warrant will be issued and recorded simultaneously with or after the issuance of a jeopardy assessment. The procedure in this rule shall be for investigative purposes as specified in Section 120.57(5), Florida Statutes.~~

~~(4) Notice and Taxpayer Review Rights. The Department will issue in or with a jeopardy assessment a notice or finding of the specific facts that support a determination that jeopardy to the revenue exists.~~

~~(a) This notice informs the taxpayer that:~~

~~1. To request a conference with the Department, the taxpayer must contact the office of the Department that issued the jeopardy assessment. The conference must be held within 10 days after issuance of the jeopardy assessment, at a time and place set by the Department.~~

~~2. The taxpayer has the opportunity to appear at this conference and make oral and written statements of why the delinquent taxpayer believes no jeopardy exists and why a warrant based upon the jeopardy assessment should be released, if it was recorded.~~

~~(b) The conference will be conducted informally and will not be in the nature of a formal evidentiary hearing. The taxpayer may present relevant information, orally or in writing, but discovery and cross-examination will not be allowed. The Department is not required to transcribe the proceedings, but the taxpayer may transcribe the conference at the taxpayer's own expense.~~

~~(c) The Department will determine within twenty (20) days after receipt of a taxpayer's statement whether the warrant based upon the jeopardy assessment should be released in whole or in part. The Department will provide written notice of this determination to the delinquent taxpayer.~~

~~(d) When the Department determines, based on the information received at the taxpayer conference, that the warrant based upon the jeopardy assessment should be released in whole or in part, the Department will release or correct the warrant accordingly.~~

~~(e) If the Department proceeds to seize or freeze the property of a taxpayer upon a determination of jeopardy:~~

1. The taxpayer has a right to a meeting with the Department immediately or within 24 hours after requesting such meeting. The Department will determine whether to release the seizure or freeze within 24 hours after the meeting.

2. If the Department does not release the seizure or freeze of property, the taxpayer has the right to request a hearing within five (5) days before the circuit court. The taxpayer and the Department may present evidence with respect to the issue of jeopardy at the hearing. Venue in such an action will lie in the county in which the seizure was effected or, if there are multiple seizures based upon the same assessment, venue will also lie in Leon County.

Rulemaking Specific Authority 198.08, 72.011(2), 120.54(1), 199.202, 202.26(3), 212.18(2), 213.06(1) FS. Law Implemented 198.20, 199.262, 201.16, 202.33(3), 202.36, 206.075, 206.97, 206.9835, 206.9915, 207.014, 211.125, 211.33, 212.14, 212.15, 213.69, 213.73, 213.731, 213.732, 213.733, 213.74, 213.75, 213.758, 220.827, 220.829, 336.021, 336.025, 403.718(3)(a), 403.7185(3)(a), 538.11, 624.5092, 681.117 FS. History—New 7-1-88, Amended _____.

12-21.007 Seizure of Property Without Jeopardy.

Rulemaking Specific Authority 72.011(2), 120.54(1), 199.202, 212.18(2), 213.06(1) FS. Law Implemented 199.262, 201.16, 206.075, 206.97, 206.9835, 207.014, 211.125, 212.14, 212.15, 213.69, 213.73, 213.732, 213.74, 213.75, 336.021, 336.025 FS. History—New 7-1-88, Repealed _____.

12-21.010 Manner and Conditions of Sale of Property.

(1) Manner and Conditions of Sale of Property. The sale of taxpayer property is shall be authorized only after a tax, fee, surcharge, penalty, interest, administrative fee, or cost of collection final assessment has been issued and all review rights under Chapter 72, F.S., have been exhausted or have expired. Notice of sale will shall be given as provided in Chapter 56, F.S. The Executive Director of the Department of Revenue or the Executive Director's designee will may determine a minimum price for the sale of which property that shall be sold which is subject to of a levy, and the sheriff will be advised in writing of the minimum price by the Department whenever a levy is made as a result of an execution upon a tax lien. The Department will consider That determination will be at the discretion of the Executive Director or the Executive Director's designee taking into consideration the value of the property, the extent of the liability, and the expense of making the levy and sale in determining a minimum price. The Sheriff shall be advised in writing of the minimum price for the property. The Sheriff may be appointed the Department's designee under this section.

(2) Should the highest bid for the seized property not equal the minimum price established for such property, at the discretion of the Department will Executive Director or the

Executive Director's designee one of the following dispositions shall be made:

(a) Reschedule the The sale may be rescheduled;
 (b) Declare the The state to be may be declared the purchaser at the minimum such price upon prior request by a state agency, which state agency will pay costs to the sheriff Sheriff;

(c) Sell the The property may be sold to the highest bidder; or

(d) Release the The property may be released back to the taxpayer if that action is determined to be in the best interests of the state Department.

(3) The manner and conditions of the sale of property seized is shall be governed by the following guidelines:

(a) The sale will may not be conducted in any manner other than by public auction or by public sale under sealed bids. Information concerning time, place, manner, and conditions of the sale will shall be stated in the notice of sale.

(b) Items for sale will shall be offered by individual units, except in cases where similar merchandise may be sold in lots. However, the Department will sell The Executive Director or the Executive Director's designee shall have the option of selling the seized property in aggregate when it determines that if this method will yield a higher bid total than selling the items by individual units is deemed to bring the highest bid.

(c) Adjournment of sale may not exceed one month. The Any one of the following reasons are is sufficient for adjournment of a sale:

1. Lack of sufficient bids;
2. Inclement weather;
3. Legal challenges to the bidding process;
4. The best interest of the state department; or,
5. A well-founded and good faith belief, based on articulable facts, that collusion in bidding is occurring and is preventing competition or stifling bidding in violation of public policy. If the Department believes such a violation has occurred, it will The Department's designee may cancel all or some of the bid acceptances determined to be in violation of public policy in this event.

(d) Payments related to seized property must shall be made by cash, cashier's cashiers check, certified check, or money order.

(e) Upon purchase of seized property when the bid is for \$5,000 or less, the payment must shall be made at the time of sale. When the highest bid exceeds \$5,000, a 20 percent nonrefundable non-refundable deposit must shall be made at time of sale, and the remaining payment must shall be made before 4:30 p.m. on of the next business day. The nonrefundable non-refundable deposit must shall be paid without exception to the Department after other costs are deducted.

(4) Any person whose property has been levied upon may pay the amount due, together with costs and expenses, of the proceeding, if any, to the sheriff Department at any time prior to the sale. Upon and upon such payment, the sheriff Department will appropriately advise the Department Sheriff, will restore the such property to such person, and will shall cease all other proceedings in connection with the levy on the such property from the date of such payment.

Rulemaking Specific Authority 72.011(2), 120.54(1), 198.08, 199.202, 202.26(3), 212.18(2), 213.06(1) FS. Law Implemented 56.27, 198.20, 198.22, 199.262, 201.16, 202.33(3), 202.36, 206.075, 206.97, 206.9835, 206.9915, 207.044, 211.125, 212.14, 212.15, 213.69, 213.73, 213.731, 213.732, 213.74, 213.75, 213.758, 220.827, 336.021, 336.025, 403.718(3)(a), 403.7185(3)(a), 443.1316, 538.11, 624.5092, 681.117 FS. History—New 7-1-88, Amended _____.

12-21.040 Satisfaction or Correction of Tax Warrants and Liens.

(1) Upon receipt of full payment for any warrant, execution, or judgment (Form DR 78) filed in public records for any tax administered by the Department, the Department will issue a satisfaction of ~~shall satisfy~~ the lien of record. The Department will record a Satisfaction and Release of Tax Lien satisfaction shall be recorded with the clerk of the circuit court in the county in which the original lien was filed and ~~shall also be recorded~~ in any other public record where the original warrant or a certified copy was recorded, if different from where the original warrant was recorded. The satisfaction of a judgment lien certificate will be accomplished by recording a Judgment Lien Amendment Statement with the Department of State indicating that the Judgment Lien Amendment Statement is a termination of the lien.

(2) The Department will record a Satisfaction and Release of Tax Lien shall satisfy a lien of record filed with the clerk of the court ~~and shall cancel any associated warrant or judgement filed in public records~~ within 30 days of receipt by the Department of payment in full. When payment in full has been tendered by cash, payment will be deemed to have been made when received by the Department. When payment in full has been tendered by certified check, cashier's check, or other guaranteed banking instrument, payment will be deemed to have been made when the instrument is received by the Department, unless cause arises for the Department to believe that the instrument may not be honored or has not been honored. When payment in full has been tendered by personal check, payment will be deemed to have been made when the Department confirms that the check has been deposited as collected funds in the State Treasury.

(3) When The following circumstances apply to instances when the Department has filed a warrant:

(a) If the liability is subsequently satisfied discharged, the Department will shall file a Satisfaction of the warrant;

(b) If no warrant should have been filed, the Department will shall file a Cancellation of the warrant and note therein that the original ~~warrant~~ was filed in error;

(c) If a warrant was justified, but the ~~filed warrant was~~ materially incorrect in some respect as filed, the Department will shall file an amended Amended warrant, which will shall reference the original filing and the erroneous portion, and will shall retain the priority of the original ~~warrant~~.

~~(4) If the Department cancels a warrant or files an amended or modified warrant pursuant to subsection (3), the taxpayer may submit a written request that the Department provide a copy of such cancellation, amendment, or modification to a credit agency specified by the taxpayer in his or her request.~~

~~Rulemaking Specific Authority 120.54(1), 198.08, 199.202, 202.26(3), 212.18(2), 213.06(1) FS. Law Implemented 198.22, 199.262, 201.16, 202.33(3), 211.125(7), 211.33(7), 212.14, 212.15, 213.73, 213.732, 213.733, 213.758, 220.819, 220.827, 220.829, 336.021, 336.025, 403.718(3)(a), 403.7185(3)(a), 443.1316, 538.11, 624.5092, 681.117 FS. History—New 11-14-91, Amended 6-16-93, _____.~~

12-21.050 Public Use Forms.

~~Rulemaking Specific Authority 213.06(1) FS. Law Implemented 120.54(1), 213.73, 213.74, 213.75 FS. History—New 8-10-92, Amended 3-31-99, Repealed _____.~~

PART II ADMINISTRATIVE GARNISHMENT FOR UNPAID TAXES

12-21.201 Scope.

(1) This part explains the procedures that which will be used by the Department Executive Director of the Department or the Executive Director's designee, to implement the statutory authority granted in Section 213.67, F.S. These procedures enable the Department to identify and freeze the assets of any taxpayer who owes delinquent taxes, fees, surcharges, penalties, or interest, administrative fees, or costs of collection. These procedures also will be used to levy upon such assets, and collect the delinquent amount owed. The Department will freeze the assets of a delinquent taxpayer pursuant to Section 206.18(4), F.S., using the procedures established in this rule chapter.

~~(2) Any specific questions or requests for information from any party directly affected by a garnishment procedure shall be directed to the Department office that initiated the procedure.~~

~~Rulemaking Specific Authority 72.011(2), 213.06(1) FS. Law Implemented 206.18(4), 213.67, 213.731, 443.1316 FS. History—New 6-16-93, Amended 3-31-99, _____.~~

12-21.202 Definitions.

~~Rulemaking Specific Authority 72.011(2), 120.54(1), 213.06(1) FS. Law Implemented 213.67 FS. History—New 6-16-93, Repealed _____.~~

12-21.203 Notification to Custodians; Custodial Responsibilities.

(1) To initiate a ~~this~~ garnishment procedure, the Department will ~~send~~ prepare a Notice of Freeze (~~Form DR-44~~). ~~This Notice shall be sent by registered mail, personal service, facsimile, electronic data interchange, use of the Internet, or by other electronic means to custodians exercising control or possession of a delinquent taxpayer's assets. The following employees of the Department are authorized to initiate this administrative garnishment procedure:~~

~~(a) The Executive Director or the Deputy Executive Director;~~

~~(b) The General Counsel or Deputy General Counsel;~~

~~(c) The Senior Program Director, General Tax Administration;~~

~~(d) The Program Director, General Tax Administration; and~~

~~(e) Any of the following positions within the Compliance Enforcement Process, General Tax Administration:~~

~~1. The Process Manager;~~

~~2. Regional Managers;~~

~~3. Service Center Managers; and~~

~~4. Process Group Managers.~~

~~(f) Any of the following positions within the Taxpayer Services Process, General Tax Administration:~~

~~1. The Process Manager;~~

~~2. Revenue Administrator III; and~~

~~3. Revenue Specialist Supervisor.~~

(2) The Notice of Freeze will ~~notice shall~~ state the Department's authority to initiate the garnishment procedure; specifically identify the delinquent noncompliant taxpayer subject to garnishment; specify the amount of tax, fee, surcharge, penalty, or interest, administrative fees, and costs of collection owed by the taxpayer; indicate the dates during which the freeze of assets is effective; specify the amount of the delinquent taxpayer's assets that which must be frozen by the custodian; and fully describe the custodian's responsibilities pursuant to Section 213.67, F.S., and this rule.

(3) The Notice of Freeze (~~Form DR-44~~) informs the custodian of the following that:

(a) The custodian is prohibited from disposing, transferring, or otherwise disposing of ~~returning to the noncompliant taxpayer or other party~~ the specified partial amount or the entire amount of the delinquent such taxpayer's assets in the custodian's control or possession at the time of receipt of the Notice of Freeze, or any additional assets of

which the custodian subsequently acquires control or possession, in any manner whatsoever, during the time period prescribed by the notice this Notice, unless written consent is given authorized by the Department in writing; The Department will notify each custodian that assets in excess of the amount stipulated in the notice, wherever held, are not subject to the freeze.

(b) The Notice of Freeze is effective as of the date of its receipt, and remains in effect until the Department consents to a transfer or; disposition, or return, or until sixty (60) days have elapsed from the date of its receipt. However, if the delinquent noncompliant taxpayer contests the intended levy in circuit court or under Chapter 120, F.S., within the time period specified under Section 213.67, F.S., the Notice of Freeze will remain in effect effective until a final resolution is achieved, of the contest;

(c) If, during the time period prescribed by this notice Notice, a custodian makes any transfer or disposition of the assets required to be withheld, the custodian will be liable for any indebtedness owed to the Department department by the delinquent noncompliant taxpayer to the extent of the value of the such assets, if the state is unable to recover the indebtedness, solely by reason of the transfer or disposition.

(4) The Notice of Freeze informs the custodian that each ~~Each~~ custodian who receives a Notice of Freeze issued pursuant to this rule Rule must:

(a) Inform the Department in writing, within 5 days of the receipt of the notice, of those specific assets and their value attributable to the delinquent taxpayer that which the custodian controls, possesses, or is owed;

(b) Inform the Department in writing, within 5 days after coming into subsequent possession or control of assets attributable to the delinquent taxpayer; and

(c) Comply with the statutory prohibition against disposing, transferring, or releasing the amount of the delinquent noncompliant taxpayer's assets that which the Department specified in the Notice of Freeze or that subsequently come into possession or control of the custodian.

(5) Any financial institution receiving a Notice of Freeze issued pursuant to Section 213.67, F.S., and this rule will maintain a right of set-off for any transaction involving a debit card occurring on or before the date of receipt of such notice Notice.

(6) If, during the time period prescribed by this notice Notice, the delinquent noncompliant taxpayer satisfies the delinquent liability for taxes, fees, surcharges, penalties, and interest, administrative fees, or costs of collection, the Department will issue a Notice of Release (~~Form DR-44R, incorporated herein by reference, dated 10/98~~). ~~Defaced copies of this form may be obtained by written request to the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-~~

~~2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112.~~ Upon receipt of the Notice of Release, the custodian is no longer prohibited from ~~may transferring transfer, returning return, or disposing dispose~~ of any assets owned, controlled by, or owed to the taxpayer that are in the custodian's possession or control.

(7) The Department will record a warrant prior to initiating a garnishment procedure pursuant to this rule. ~~Rulemaking Specific Authority 72.011(2); 213.06(1) FS. Law Implemented 206.18(4), 213.67, 443.1316 FS. History—New 6-16-93, Amended 3-31-99, 6-28-00,_____.~~

12-21.204 Issuance of Notice of Intent to Levy; Procedures.

(1) Prior to levying against the assets of a delinquent noncompliant taxpayer for which a Notice of Freeze (~~Form DR 44~~) has been issued pursuant to Rule 12-21.203, F.A.C. this rule, the Department will shall send the delinquent such taxpayer, by certified or registered mail or hand-delivery, a Notice of Intent to Levy (~~Form DR 44I, incorporated herein by reference, dated 10/98~~). Thirty days or more before the Department may levy, a Notice of Intent to Levy will be given in person or sent to the delinquent taxpayer's last known address. ~~Defaced copies of this form may be obtained by written request to the Florida Department of Revenue, Taxpayer Services, Mail Stop 3 2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. The notice This Notice informs the delinquent noncompliant taxpayer that the Department intends to levy on the frozen assets held by custodians, as specified in the Notice of Freeze (Form DR 44) already issued to such custodians.~~

(2) The Notice of Intent to Levy explains (Form DR 44I) shall explain to the delinquent noncompliant taxpayer:

(a) The provisions of Section 213.67, F.S., and this rule chapter regarding the levy and sale of property for collection of delinquent taxes, fees, surcharges, penalties, interest, administrative fees, and costs of collection;

(b) The administrative and judicial appeals available to the delinquent taxpayer, including and the procedures for pursuing such appeals; and

(c) Any alternatives available to the delinquent taxpayer that which will prevent the proposed levy.

~~Rulemaking Specific Authority 72.011(2); 213.06(1) FS. Law Implemented 213.67, 213.731, 443.1316 FS. History—New 6-16-93, Amended 3-31-99,_____.~~

12-21.205 Departmental Levy on Frozen Assets; Procedures.

(1)(a) If the delinquent noncompliant taxpayer does not, within 21 days after the date of receipt of the Notice of Intent to Levy, pay the delinquent taxes, penalties, and interest, administrative fees, and costs of collection owed as referenced

in the Notice of Intent to Levy, or bring lawful action to contest the Notice of Intent to Levy, the Department will levy upon any assets controlled or possessed by the custodians.

(b) If the delinquent noncompliant taxpayer, within 21 days after the date of receipt of the Notice of Intent to Levy, files a lawful action contesting this intended levy pursuant to Chapter 120, F.S., or in circuit court, the Department will issue a Notice of Contested Intent to Levy to the custodian. (~~Form DR 44C, incorporated herein by reference, dated 10/98~~). ~~Defaced copies of this form may be obtained by written request to the Florida Department of Revenue, Taxpayer Services, Mail Stop 3 2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112.~~ The Department will not proceed to levy on such frozen assets until there is a final resolution in its favor determination is issued.

(c) If the delinquent taxpayer contests the intended levy, the Notice of Freeze will remain in effect until there is a final resolution.

(2) The following procedures will govern the Department's issuance of a Notice of Levy; (~~Form DR 44L, incorporated herein by reference, dated 10/98~~). ~~Defaced copies of this form may be obtained by written request to the Florida Department of Revenue, Taxpayer Services, Mail Stop 3 2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112.~~

(a) The Department will not issue a Notice of Levy until at least thirty (30) days after the Department has issued a Notice of Intent to Levy to the delinquent taxpayer Freeze to ~~custodians of a noncompliant taxpayer's assets.~~

(b) A Notice of Levy will be delivered by registered mail to those custodians who are currently subject to a Notice of Freeze. The Notice of Levy will designate the specific assets to be paid or transferred to the Department, and the manner in which such transfer should occur. Payments to the Department must be made by certified or cashier's check, made payable in U.S. funds to the Florida Department of Revenue.

~~(c) The following employees of the Department are authorized to sign the Notice of Levy (Form DR 44L) sent to a custodian:~~

- ~~1. The Executive Director;~~
- ~~2. The Deputy Executive Director;~~
- ~~3. The General Counsel or Deputy General Counsel;~~
- ~~4. The Senior Program Director, General Tax Administration;~~
- ~~5. The Program Director, General Tax Administration;~~
- ~~6. Any of the following positions within the Compliance Enforcement Process, General Tax Administration:~~
 - ~~a. The Process Manager;~~
 - ~~b. Regional Managers;~~
 - ~~c. Service Center Managers;~~
 - ~~d. Process Group Managers; and~~

~~7. Any of the following positions within the Taxpayer Services Process, General Tax Administration:~~

- ~~a. The Process Manager;~~
- ~~b. Revenue Administrator III; and~~
- ~~c. Revenue Specialist Supervisor.~~

~~(c)(4) A Notice of Levy will apply:~~

~~1. To any credits, other personal property, or debts of the delinquent taxpayer held by a custodian as of the date the notice is received by such custodian that which are not, at the time of the initial Notice of Freeze (Form DR-44), subject to an attachment, garnishment, or execution issued through a judicial process; and~~

~~2. To any credits, other personal property, or debts of the delinquent taxpayer of which the custodian subsequently acquires control or possession during the time period prescribed by the Notice of Freeze (Form DR-44).~~

~~(3)(a) The assets tangible personal property of any delinquent noncompliant taxpayer that have which has been garnished by the Department are is subject to levy and sale in the same manner as provided in Section 213.69, F.S., and Part I of this rule chapter.~~

~~(b) The Department will shall return to the delinquent noncompliant taxpayer any surplus sale proceeds in its possession remaining after all costs, taxes, fees, surcharges, penalties, and interest, administrative fees, and costs of collection have been deducted from such sale.~~

~~(4) The Department must bring an action in circuit court to obtain an order compelling compliance with any notice issued under the authority of Section 213.67, F.S.~~

~~Rulemaking Specific Authority 72.011(2), 213.06(1) FS. Law Implemented 213.67, 213.731, 443.1316 FS. History--New 6-16-93, Amended 3-31-99, _____.~~

12-21.208 Withholding of Vendor Payments.

(1) This rule explains the procedures used by the Department to implement the authority granted in Section 213.67(9), F.S., that requires the Department to provide the Chief Financial Officer a listing of taxpayers for which warrants are outstanding and for which the Department is authorized to levy upon certain payments.

(2)(a) The Department will request that payments to any person, as defined in Section 212.02, F.S., who provides commodities or services to the State, leases real property to the State, or constructs a public building or public work for the State be withheld by the Chief Financial Office when:

- 1. The amount of the outstanding warrant is \$150 or larger; or,
- 2. The payment to be withheld represents at least 5 percent of the amount of the outstanding warrant.

(3) The Department will advise the Chief Financial Officer to release payment to a vendor with an outstanding

warrant when the vendor is in compliance with a stipulated payment agreement with the Department.

(4) The Department will advise the Chief Financial Officer of the amount of any funds due in excess of the amount of the outstanding warrant that are not subject to withholding.

Rulemaking Authority 213.06(1) FS. Law Implemented 213.67(9) FS. History--New _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Thomas Butscher, Assistant General Counsel, Department of Revenue, P.O. Box 6668, Tallahassee, Florida 32314-6668, telephone: (850)617-8347

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 24, 2013

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on August 31, 2012 (Vol. 38, No. 35, pp. 3560-3561), to advise the public of the proposed changes to Rule Chapter 12-21, F.A.C. (Warrants, Jeopardy, and Post-Warrant Collections), and to provide that, if requested in writing, a rule development workshop would be held on September 20, 2012. No request was received by the Department. No written comments were received by the Department.

DEPARTMENT OF REVENUE

RULE NO.: 12-24.023
RULE TITLE: Recordkeeping Requirements – General

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12-24.023, F.A.C. (Recordkeeping Requirements - General), is to remove obsolete provisions regarding the tax return previously used for reporting the communications services tax on substitute communications systems, which was repealed by Chapter 2005-187, L.O.F.

SUMMARY: The proposed amendments to Rule 12-24.023, F.A.C. (Recordkeeping Requirements - General), remove an obsolete provision regarding the substitute communications systems tax return.

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 removing obsolete provisions 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: 202.26(3)(a), 213.06(1), 443.1317 FS.

LAW IMPLEMENTED: 202.30, 213.34, 213.35, 443.1317, 443.163 FS.

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

DATE AND TIME: November 13, 2013, 2:00 p.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)617-4387. 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 L. 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:

PART II TAXPAYER RECORDKEEPING AND RETENTION REQUIREMENTS

12-24.023 Recordkeeping Requirements – General.

(1) through (4) No change.

(5) Pursuant to Section 202.28(1), F.S., taxpayers who fail to properly initiate a communications services tax return ~~or a substitute communications systems tax return~~ by electronic data interchange (EDI) as required in Section 202.30(2), F.S., are not authorized to claim the collection allowance authorized by Section 202.28, F.S., for the proper filing of tax returns.

Rulemaking Authority 202.26(3)(a), 213.06(1), 443.1317 FS. Law Implemented 202.30, 213.34, 213.35, 443.1317, 443.163 FS. History—New 10-24-96, Amended 4-30-02, 10-5-03, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Janet L. 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 24, 2013

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 15, 2013 (Vol. 39, No. 159, p. 4071), to advise the public of the proposed amendments to Rule 12-24.023, F.A.C. (Recordkeeping Requirements – General), and to provide that, if requested in writing, a rule development workshop would be held on September 5, 2013. No request was received by the Department. No written comments were received by the Department.

DEPARTMENT OF REVENUE

RULE NO.: 12-28.008 **RULE TITLE:** Due Date; General Provisions

PURPOSE AND EFFECT: Section 8, Chapter 2013-44, L.O.F., provides beginning November 1, 2013, the clerks of the court are required to remit to the Department by the 10th of each month that portion of the filing fees collected in the previous month that is in excess of one-twelfth of the clerk’s total budget amount. By January 25, 2015, and each January 25th thereafter, clerks are required to remit to the Department the cumulative excess of all court-related fees, service charges, costs, and fines retained by the clerk, and funds received from the Clerks of the Court Trust Fund, that exceed the clerk’s authorized budget amounts. When the Florida Clerks of Court Operations Corporation determines upon investigation that additional funds are due by the clerk to the Department, the clerk and the Department will be notified of the amount due. The clerk is required to remit the amount due by the 10th day of the month following the month of notification.

The purpose of the proposed amendments to Rule 12-28.008, F.A.C. (Due Date; General Provisions), is to include the remittance requirements and due dates, as provided in section 8, Chapter 2013-44, L.O.F., and to remove obsolete provisions regarding late payments. When effective, this rule will provide the statutory due dates for remittances of funds by the clerks of the court to the Department.

SUMMARY: The proposed amendments to Rule 12-28.008, F.A.C. (Due Date; General Provisions), provide the due dates for remittances of all court-related fees, service charges, costs, and fines collected by the clerks of the court to the Department for disbursement, as provided in section 8, Chapter 2013-44, 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 clerks of the court updates to requirements to remit funds for distribution 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), 213.13 FS.

LAW IMPLEMENTED: 28.241(1)(a)1., 28.245, 28.37, 34.041(1)(b), 213.13, 219.07, 316.0083, 322.20(11), 721.8561 FS.

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

DATE AND TIME: November 13, 2013, 2:00 p.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)617-8347. 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 L. 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:

12-28.008 Due Date; General Provisions.

(1) Transactions to remit funds electronically must be completed so that the amount due is deposited as collected funds to the State Treasurer's account on or before the remittance due date required by applicable statute or any agency rule.

(a) through (b) No change.

(c) Monthly Remittances.

1. That portion of all court-related ~~Court-related~~ fees, service ~~services~~ charges, court costs, and fines collected by the Clerk in the previous month that is in excess of one-twelfth of the Clerk's total budget for performance of court-related functions must be remitted on a monthly basis. Additional court-related fees, service charges, court costs, and fines collected by the Clerk that are required to be disbursed to a trust fund or an agency must also be remitted on a monthly basis.

2. When notified by the Florida Clerks of Court Operations Corporation that funds are due to the Department, the funds must be remitted on or before the 10th day of the month following the month in which the Clerk was notified.

3. The Clerk must complete the transaction before 5:00 p.m., Eastern Time, on the last working day before the 10th day of the month immediately following the month in which the moneys were collected, as provided in Section 28.245, F.S. If the 10th day of the month falls on a Saturday, a Sunday, a legal holiday as defined in Section 683.01, F.S., or on a legal holiday of the jurisdiction in which the Clerk's financial institution is located, the transaction must be completed on or before 5:00 p.m., Eastern Time, on the preceding business day.

(d) Annual Remittance. The cumulative excess of all court-related fees, service charges, court costs, and fines retained by the Clerk, plus any funds received by the Clerk as provided in subsection 28.36(3), F.S., that exceed the amount necessary to meet the Clerk's authorized budget amount must be remitted on an annual basis. The Clerk must complete the transaction before 5:00 p.m., Eastern Time, on the last working day before January 25th of each year, beginning in January 2015. If the 25th day of the month falls on a Saturday, a Sunday, a legal holiday as defined in Section 683.01, F.S., or on a legal holiday of the jurisdiction in which the Clerk's financial institution is located, the transaction must be completed on or before 5:00 p.m., Eastern Time, on the preceding business day.

~~(e)(4)~~ Failure to remit the funds as provided in this subsection will constitute late payment. ~~Late payments must be deposited on the next business day following the date that the transmission was completed.~~

(2) No change.

Rulemaking Authority 213.06(1), 213.13 FS. Law Implemented 28.241(1)(a)1., 28.245, 28.37. 34.041(1)(b). 213.13, 219.07, 316.0083, 322.20(11), 721.8561 FS. History—New 8-19-02, Amended 6-1-09, 6-6-11, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Janet L. 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 24, 2013

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 2, 2013 (Vol. 39, No. 150, p. 3823), to advise the public of the proposed amendments to Rule 12-28.008, F.A.C. (Due Date; General Provisions), and to provide that, if requested in writing, a rule development workshop would be held on August 22, 2013. No request was received by the Department. No written comments were received by the Department.

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NOS.:	RULE TITLES:
12A-1.059	Fuels
12A-1.0641	Sales of Vessels Used in Interstate or Foreign Commerce or for Commercial Fishing Purposes
12A-1.097	Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-1.059, F.A.C. (Fuels), is to provide for the exemption for natural gas used to generate electricity in a non-combustion fuel cell used in stationary equipment provided in Section 4, Chapter 2013-42, L.O.F., effective July 1, 2013, and for the exemption for natural gas fuel placed into the fuel supply system of a motor vehicle provided in Section 15, Chapter 2013-198, L.O.F., effective January 1, 2014.

The purpose of the proposed amendments to Rule 12A-1.0641, F.A.C. (Sales of Vessels Used in Interstate or Foreign Commerce or for Commercial Fishing Purposes), is to provide for the exemption for dyed diesel fuel placed into the fuel supply tank of a vessel or equipment used exclusively for commercial fishing or aquacultural purposes, as provided in Chapter 2013-82, L.O.F.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), is to adopt, by reference, updates and changes to forms used by the Department in the administration of sales and use tax.

SUMMARY: The proposed amendments to Rule 12A-1.059, F.A.C. (Fuels): (1) include the exemption for natural gas used to generate electricity in a non-combustion fuel cell used in stationary equipment effective July 1, 2013, as provided in Section 4, Chapter 2013-42, L.O.F., and provide a suggested exemption certificate for purchasing such gas tax-exempt; (2) replace the term “alternative fuel” with “natural gas fuel,” as provided in Sections 1 and 7, Chapter 2013-198, L.O.F.; (3) provide for the exemption for natural gas fuel placed into the fuel supply system of a motor vehicle effective January 1, 2014, as provided in Section 15, Chapter 2013-198, L.O.F.; (4) provide for the exemption for dyed diesel fuel used in a vessel or equipment used exclusively for commercial fishing and aquacultural purposes, as provided in Chapter 2013-82, L.O.F.; and (5) clarify that exemptions for fuel used for certain agricultural purposes are provided in Rule 12A-1.087, F.A.C.

The purpose of the proposed amendments to Rule 12A-1.0641, F.A.C. (Sales of Vessels Used in Interstate or Foreign Commerce or for Commercial Fishing Purposes), is to provide that dyed diesel fuel used in a vessel or equipment used exclusively for commercial fishing or aquacultural purposes is exempt from sales tax, as provided in Chapter 2013-82, L.O.F., and to provide a suggested exemption certificate to purchase such fuel tax-exempt.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), is to adopt, by reference, a new return for reporting Florida use tax due on an aircraft and changes to forms currently used by the Department to administer sales and use 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 with information on new tax exemptions, and to update sales and use tax returns, 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., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 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, 206.86(4), 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), 212.183, 212.21(3), 213.235, 213.255(1), (2), (3), 213.29, 213.37, 215.26(2), 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.

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

DATE AND TIME: November 13, 2013, 2:00 p.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)617-8347. 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: Ronald Gay, or Janet L. Young, Tax Law Specialists, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)617-8346

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-1.059 Fuels.

(1) through (2) No change.

(3)(a) Natural gas used to generate electricity in a non-combustion fuel cell used in stationary equipment is exempt. To purchase natural gas used for this purpose tax-exempt, the

purchaser is required to provide an exemption certificate to the selling dealer declaring that the natural gas will be used to generate electricity in a non-combustion fuel cell used in stationary equipment. The following is a suggested format of a certificate:

EXEMPTION CERTIFICATE
NATURAL GAS USED TO GENERATE ELECTRICITY
IN A NON-COMBUSTION FUEL CELL USED IN
STATIONARY EQUIPMENT

I certify that natural gas purchased on or after _____ (Date) from _____ (Selling Vendor's Name) will be used to generate electricity in a non-combustion fuel cell used in stationary equipment.

I understand that if I use the purchased natural gas for any nonexempt purpose, I must pay tax on the purchase price of the natural gas directly to the Florida Department of Revenue.

I understand that if I fraudulently issue this Certificate to evade the payment of Florida sales tax, I will be liable for payment of the tax, plus a penalty of 200% of the tax, and may be subject to conviction of a third degree felony.

Under the penalties of perjury, I declare that I have read the foregoing Certificate and the facts stated herein are true.

SIGNATURE OF PURCHASER OR AUTHORIZED AGENT

TITLE OR DESIGNATION

DATE

(4)(3)(a) No change.

(b) The following sales or purchases of diesel fuel are exempt from sales and use tax:

1. Fuel upon which the fuel taxes imposed under Chapter 206, F.S., have has been paid;

2. Fuel used for certain agricultural purposes, as provided in Rule 12A-1.087, F.A.C.; and

3. Fuel purchased or stored for purposes of resale.

(5)(4) Dyed diesel Diesel fuel used by a licensed common carrier to operate railroad locomotives or vessels used to transport persons or property for hire in interstate or foreign commerce, or used to operate a commercial fishing vessel, is subject to the partial exemption provided in Section 212.08(4)(a)2., F.S. Tax is based on the mileage apportionment factor of the licensed carrier or vessel owner or operators. Dyed diesel fuel used exclusively for commercial fishing and aquacultural purposes is exempt. See Rules 12A-1.064 and 12A-1.0641, F.A.C.

(6)(a)(5) The sale of natural gas alternative fuel, as defined in Section 206.9951 206.86(4), F.S., is subject to sales tax. Natural gas Alternative fuels include liquefied petroleum gas, compressed natural gas, natural gasoline, butane gas, and propane gas.

(b) Natural gas and natural gas fuel are exempt from sales tax when placed into the fuel supply system of a motor vehicle.

(c) See Rule 12A-1.087, F.A.C., for liquefied petroleum gas, diesel, kerosene, or other alternative fuel used for certain agricultural purposes.

Cross Reference: Rule 12A-1.022, F.A.C., for guidelines on federal excise taxes, gross receipts tax, and other fees; ~~Rule 12A-1.087, F.A.C.~~, and Rule 12B-5.130, F.A.C.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 206.86(4), 212.05, 212.06(3), 212.08(4), (7)(b), (j), (8) FS. History— Revised 10-7-68, 6-16-72, Amended 7-19-72, 12-11-74, 10-18-78, 7-3-79, 6-3-80, 12-23-80, 8-26-81, 12-31-81, 7-20-82, 10-13-83, Formerly 12A-1.59, Amended 12-13-88, 5-19-93, 9-14-93, 3-20-96, 10-2-01, 4-17-03, 6-12-03, 5-9-13, _____.

12A-1.0641 Sales of Vessels Used in Interstate or Foreign Commerce or for Commercial Fishing Purposes.

(1) through (5) No change.

(6) DYED DIESEL FUEL USED IN INTERSTATE OR FOREIGN COMMERCE OR FOR COMMERCIAL FISHING PURPOSES.

(a)1. The sale of dyed diesel fuel placed into the storage tank of a vessel or equipment used exclusively for commercial fishing and aquacultural purposes is exempt. "Commercial fishing and aquacultural purposes" means fuel used in the operation of boats, vessels, or equipment used exclusively for the taking of fish, crayfish, oysters, shrimp, or sponges from Florida salt or fresh waters for resale to the public.

2. This exemption does not include fuel used for sport or pleasure fishing or fuel used in any vehicle or equipment driven or operated upon the highways of Florida.

3. To purchase dyed diesel fuel exempt from sales tax at the time of purchase, the purchaser is required to provide an exemption certificate to the selling dealer declaring that the fuel will be used exclusively in equipment or a vessel for commercial fishing or aquacultural purposes. The following is a suggested format of a certificate:

EXEMPTION CERTIFICATE

DYED DIESEL FUEL USED EXCLUSIVELY FOR COMMERCIAL FISHING OR AQUACULTURAL PURPOSES

I certify that dyed diesel fuel placed in the storage tank of a vessel or equipment on or after _____ (Date) from _____ (Selling Vendor's Name) will be used exclusively in the equipment or vessel for the taking of fish, crayfish, oysters, shrimp, or sponges from Florida salt or fresh waters for resale to the public.

I understand that if I use the purchased dyed diesel fuel for any nonexempt purpose, I must pay tax on the purchase price of the dyed diesel fuel directly to the Florida Department of Revenue.

I understand that if I fraudulently issue this Certificate to evade the payment of Florida sales tax, I will be liable for payment of the tax, plus a penalty of 200% of the tax, and may be subject to conviction of a third degree felony.

Under the penalties of perjury, I declare that I have read the foregoing Certificate and the facts stated herein are true.

SIGNATURE OF PURCHASER OR AUTHORIZED AGENT

TITLE OR DESIGNATION

DATE

(b)1.(a) The sale of dyed diesel fuel to the owner, operator, or the owner's agent or representative of vessels operated to transport persons or property for hire in interstate or foreign commerce ~~or for commercial fishing purposes~~ is subject to the partial exemption provided in Section 212.08(4)(a)2., F.S. Tax imposed is based on the vessel owner's mileage apportionment factor.

2.(b) To purchase dyed diesel fuel exempt from sales tax at the time of purchase, the owner, operator, or the owner's agent or representative is required to execute an affidavit a statement to the selling dealer declaring that the fuel will be used in a vessel operated to transport persons or property for hire in interstate or foreign commerce ~~or for commercial fishing purposes~~. The following is a suggested format of an affidavit a certificate:

AFFIDAVIT CERTIFICATE

DYED DIESEL FUEL FOR USE IN A VESSEL OPERATED IN INTERSTATE OR FOREIGN COMMERCE OR FOR COMMERCIAL FISHING PURPOSES

I, the undersigned individual, as the Owner, Operator, or the Owner's agent or representative of the vessel, _____, Home Port of _____, certify the following. The option checked below applies to this purchase:

The named vessel is used to transport persons or property for hire in interstate or foreign commerce ~~or for commercial fishing purposes~~ in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The fuel will not be used to operate the vessel in or on the canals or waterways, or within the territorial waters, of Florida and is not subject to Florida sales tax.

The named vessel is used to transport persons or property for hire in interstate or foreign commerce ~~or for commercial fishing purposes~~ in non-Florida waters and in Florida territorial waters. The fuel will be used to operate vessels in interstate or foreign commerce ~~or for commercial fishing purposes~~ and is subject to the partial exemption provided in

Section 212.08(4)(a)2., F.S. The Owner holds a valid sales and use tax certificate of registration issued by the Florida Department of Revenue and must pay tax due on the fuel directly to the Florida Department of Revenue. The tax is due on the 1st day of the month following the date of purchase of the fuel and is delinquent on the 21st day of that month.

I understand that if I fraudulently issue this Affidavit Certificate to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under the penalties of perjury, I declare that I have read the foregoing Affidavit Certificate and the facts stated herein are true and correct to the best of my knowledge and belief.

SIGNATURE OF OWNER, OPERATOR, AGENT, OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

(7) through (9) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(10)(g), 212.05(1), 212.0501(4), 212.06(1), 212.08(4)(a)2., 4., (8), 212.085, 212.13(1), 212.21(3) FS. History—New 6-12-03, Amended 5-9-13,_____.

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) through (b) No change.

Form Number	Title	Effective Date
(2)(a) DR-1	Florida Business Tax Application (R. <u>10/13 07/14</u>)	___ 01/12 00846)

(b) DR-1N	Instructions for Completing the Florida Business Tax Application (Form DR-1) (R. <u>10/13 N-07/14</u>)	___ 01/12 00847)
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(3) through (5) No change.

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

(c) DR-15AIR	Sales and Use Tax Return for Aircraft (N. <u>08/13</u>)	___
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(c) through (e) renumbered (d) through (f) No change.

(g)(f) DR-15MO	Florida Tax on Purchases (R. <u>08/13 09/10</u>)	___ 01/11
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(g) through (j) renumbered (h) through (k) No change.

(7)(a) No change.

(b) DR-16P*	Sales and Use Tax Direct Pay Permit (R. <u>08/13 10/12</u>)	___ 01/13 02158)
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(c) No change.

(8) through (15) No change.

(16) DR 72-2 Declaration of Taxable Status – Trailer Camps, Mobile Home Parks, and Recreational Vehicle Parks
(R. 06/13 02/00) ___ 06/99

(http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)

(17) 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., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 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), 212.183, 213.235, 213.29, 213.37, 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, 1-25-12, 1-17-13, 5-9-13,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Ronald Gay, or Janet L. Young, Tax Law Specialists, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)617-8346

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 24, 2013

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 2, 2013 (Vol. 39, No. 150, pp. 3823-3824), to advise the public of the proposed amendments to Rule Chapter 12A-1, F.A.C. (Sales and Use Tax), and to provide that, if requested in writing, a rule development workshop would be held on August 22, 2013. A rule development workshop was held on that date; however, no comments were received by the Department.

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: 12A-1.090
RULE TITLE: Tax Liens, Garnishment and Jeopardy Assessments

PURPOSE AND EFFECT: The purpose of the proposed repeal of Rule 12A-1.090, F.A.C. (Tax Liens, Garnishment and Jeopardy Assessments), is to remove provisions regarding tax liens, garnishment, and jeopardy assessments from the

provisions of Rule Chapter 12A-1, F.A.C., that will be updated and provided in Rule Chapter 12-21, F.A.C. (Warrants, Jeopardy, and Post-Warrant Collections), as amended.

SUMMARY: The proposed repeal of Rule 12A-1.090, F.A.C. (Tax Liens, Garnishment and Jeopardy Assessments), removes from Rule Chapter 12A-1, F.A.C., Sales and Use Tax, all provisions regarding tax liens, garnishment, and jeopardy assessments.

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 repealing rules of this nature, the adverse impact or regulatory cost, if any, does 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 FS.

LAW IMPLEMENTED: 95.091, 212.04(4), (6), (7), 212.07(3), 212.10(3), 212.14(1), (6), 212.15(1), (2), (3), (4), 212.151, 213.67(2), 213.756 FS.

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

DATE AND TIME: November 13, 2013, 2:00 p.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)617-8347. 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: Thomas Butscher, Assistant General Counsel, Department of Revenue, P. O. Box 6668, Tallahassee, Florida 32314-6668, telephone: (850)617-8347

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-1.090 Tax Liens, Garnishment and Jeopardy Assessments.

Rulemaking Authority 212.17(6), 212.18(2), 213.06 FS. Law Implemented 95.091, 212.04(4), (6), (7), 212.07(3), 212.10(3), 212.14(1), (6), 212.15(1), (2), (3), (4), 212.151, 213.67(2), 213.756 FS. History-Revised 10-7-68, 6-16-72, Amended 8-23-77, 6-3-80, 4-29-85, Formerly 12A-1.90, Repealed.

NAME OF PERSON ORIGINATING PROPOSED RULE: Thomas Butscher, Assistant General Counsel, Department of Revenue, P. O. Box 6668, Tallahassee, Florida 32314-6668, telephone: (850)617-8347

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 24, 2013

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: No Notice of Proposed Rule Development is required for the proposed repeal of a rule.

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: **RULE TITLE:**

12A-16.008 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-16.008, F.A.C. (Public Use Forms), is to adopt, by reference, updated instructions for obtaining additional tax information on solid waste fees and the rental car surcharge.

SUMMARY: The proposed amendments to Rule 12A-16.008, F.A.C. (Public Use Forms), is to adopt, by reference, changes to 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 with updates to tax returns 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: November 13, 2013, 2:00 p.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)617-8347. 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 L. 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) No change.		
(3) DR-15SWN	Instructions for DR-15SW Solid Waste and Surcharge Returns (R. 01/14 01/12)	___ 01/12

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___00820)

(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, 1-25-12, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Janet L. 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 24, 2013

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 2, 2013 (Vol. 39, No. 150, pp. 3824-3825), to advise the public of the proposed amendments to Rule 12A-16.008, F.A.C. (Public Use Forms), and to provide that, if requested in writing, a rule development workshop would be held on August 22, 2013. No request was received by the Department. No written comments were received by the Department.

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NOS.: **RULE TITLES:**
12A-19.071 Department of Revenue Electronic Database
12A-19.100 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-19.071, F.A.C. (Department of Revenue Electronic Database) and Rule 12A-19.100, F.A.C. (Public Use Forms), is to adopt, by reference, updates to the instructions to the Department’s Address/Jurisdiction Database and updates to tax returns used to report the Florida communications services tax.

SUMMARY: The proposed amendments to Rule 12A-19.071, F.A.C. (Department of Revenue Electronic Database), adopt, by reference, updates to instructions for the Department’s Address/Jurisdiction Database used for assigning local communications services tax.

The proposed amendments to Rule 12A-19.100, F.A.C. (Public Use Forms), adopt, by reference, updates to instructions used to administer the Department’s Address/Jurisdiction Database and updates to tax returns used to report the Florida communications services 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 with updates to 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), 202.22(6)(a), 202.26(3)(a), (b), (c), (d), (e), (g), (j), 202.27(1), (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(2), (6), 202.23, 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS.

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

DATE AND TIME: November 13, 2013, 2:00 p.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)617-8347. 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-19.071 Department of Revenue Electronic Database.

(1) No change.

(2)(a) No change.

(b) Local taxing jurisdictions must submit information requesting changes to the Address/Jurisdiction Database electronically following the on-line User's Guide for the Address/Jurisdiction Database Address Change Requests (~~October 4, 2013~~ ~~October 4, 2009~~, hereby incorporated by reference, effective _____ ~~06/10~~). Only local taxing jurisdictions that are registered users of the Department's electronic change submission process can access the User's Guide for the Address/Jurisdiction Database Address Change Requests. Authorized local jurisdiction contact persons may access the login screen for registered users at www.pointmatch.state.fl.us ~~http://geotax.state.fl.us~~. Local taxing jurisdictions that do not have access to computers with Internet access should contact the Department to request authorization to submit changes through alternative electronic media. The information must also be submitted on Form DR-700022, Notification of Jurisdiction Change for Local Communications Services and Local Insurance Premium Tax (incorporated by reference in Rule 12A-19.100, F.A.C.).

(c) through (e) No change.

(3) No change.

Rulemaking Authority 202.26(3)(b), (g) FS. Law Implemented 202.22(2), 202.23 FS. History—New 11-14-05, Amended 12-20-07, 6-28-10, _____.

12A-19.100 Public Use Forms.

(1)(a) The Department employs the following public-use forms and instructions in the administration of Chapter 202, F.S., Communications Services Tax, and in the administration of the Department's electronic Address/Jurisdiction Database created pursuant to Sections 175.1015 and 185.085, F.S. These forms are hereby incorporated by reference in this rule.

(b) 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 DATES	BILLING DATES
01/14	January 2014 -	January 1, 2014 -	
01/13	January 2013 - <u>December 2013</u>	January 1, 2013 - <u>December 31, 2013</u>	
07/12	July 2012 - December 2012	July 1, 2012 - December 31, 2012	
01/12	January 2012 - June 2012	January 1, 2012 - June 30, 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. 10/13 05/44) | ___ 01/12
(http://www.flrules.org/Gateway/reference.asp?No=Ref-___00824) |
| (4)(a) DR-700016 | Florida Communications Services Tax Return (R. 01/14) | ___
(http://www.flrules.org/Gateway/reference.asp?No=Ref-___) |
| (a) through (kk) | renumbered (b) through (ll) | No change. |
| (5) through (7) | | No change. |
| (8) DR-700022 | Notification of Jurisdiction Change for Local Communications Services and Local Insurance Premium Tax (R. 10/13 10/06) | ___ 12/07
(http://www.flrules.org/Gateway/reference.asp?No=Ref-___) |
| (9) DR-700025 | Objection to Address/Jurisdiction Database for Local Communications Services Tax and Local Insurance Premium Tax Service Address Assignment (R. 10/13 10/06) | ___ 12/07
(http://www.flrules.org/Gateway/reference.asp?No=Ref-___) |
| (10) DR-700026 | Local Government Authorization for Address Changes Described on Form DR-700025 (R. 10/13 10/06) | ___ 12/07
(http://www.flrules.org/Gateway/reference.asp?No=Ref-___) |
| (11) DR-700027 | Local Government Authorization for Omission of Address or Range or Incorrect Address Identification (R. 10/13 10/06) | ___ 12/07
(http://www.flrules.org/Gateway/reference.asp?No=Ref-___) |
| (12) | No change. | |

Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (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, 1-25-12, 1-17-13, 5-9-13, _____.

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 24, 2013

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 2, 2013 (Vol. 39, No. 150, p. 3825), to advise the public of the proposed amendments to Rule 12A-19.071, F.A.C. (Department of Revenue Electronic Database) and Rule 12A-19.100, F.A.C. (Public Use Forms), and to provide that, if requested in writing, a rule development workshop would be held on August 22, 2013. No request was received by the Department. No written comments were received by the Department.

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NOS.:	RULE TITLES:
12B-5.020	Definitions; Specific Exemptions
12B-5.060	Wholesalers
12B-5.080	Exporters
12B-5.090	Local Government Users
12B-5.130	Refunds
12B-5.140	Dyeing and Marking; Mixing
12B-5.150	Public Use Forms
12B-5.200	Wholesalers of Alternative Fuel
12B-5.300	Aviation Fuel Licensees
12B-5.500	Natural Gas Fuel Retailers

PURPOSE AND EFFECT: Effective July 1, 2013, dyed diesel fuel used in a vessel or equipment used exclusively for commercial fishing and aquacultural purposes is exempt, as provided in Chapter 2013-82, L.O.F.

Effective July 1, 2013, Chapter 2013-103, L.O.F., repealed the Florida Renewable Fuel Standard Act (sections 526.201-526.207, F.S.).

Effective July 1, 2013, Chapter 2013-142, L.O.F., provides that municipalities, counties, and school districts that manufacture biodiesel fuel solely for their own use are exempt from the wholesaler reporting, licensing, and bonding requirements.

Effective January 1, 2014, Chapter 2013-198, L.O.F.: (1) repeals the licensing requirements for retailers of alternative fuels; (2) repeals the requirement for purchasers of alternative fuel used in a vehicle registered in Florida to pay an annual fuel decal fee; (3) defines the term “natural gas fuel” to include those fuels previously defined as “alternative fuels”; and (4) requires any person who sells, produces, or refines natural gas fuel for use in a motor vehicle to be licensed annually as a natural gas fuel retailer effective January 1, 2014.

The purpose of the proposed amendments to Rule Chapter 12B-5, F.A.C. (Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel) is to: (1) include the

provisions of Chapters 2013-82, 2013-103, 2013-142, and 2013-198, L.O.F.; (2) include these law changes in the forms used by the Department in the administration of the taxes imposed on fuels and pollutants; and (3) remove obsolete and unnecessary provisions.

SUMMARY: The proposed amendments to Rule 12B-5.020, F.A.C. (Definitions; Specific Exemptions), update the definition of “gasohol,” removing reference to Section 526.203, F.S., repealed by Chapter 2013-103, L.O.F., effective July 1, 2013.

The proposed amendments to Rule 12B-5.060, F.A.C. (Wholesalers), remove provisions regarding alternative fuels repealed by Chapter 2013-198, L.O.F., effective January 1, 2014, and remove obsolete provisions regarding the collection of tax on sales of undyed diesel fuel.

The proposed amendments to Rule 12B-5.080, F.A.C. (Exporters), Rule 12B-5.140, F.A.C. (Dyeing and Marking; Mixing), and Rule 12B-5.300, F.A.C. (Aviation Fuel Licensees), remove obsolete provisions.

The proposed amendments to Rule 12B-5.090, F.A.C. (Local Government Users), update the reporting, licensing, and bonding requirements of municipalities, counties, and school districts, as provided in Chapter 2013-142, L.O.F., and remove provisions for nonpublic schools, which are not permitted to be licensed as a local government user.

The proposed amendments to Rule 12B-5.130, F.A.C. (Refunds): (1) provide for the sales tax exemption for dyed diesel fuel used for commercial fishing and for aquacultural purposes, as provided in Chapter 2013-82, L.O.F.; and (2) clarify that Form DR-26 (Application for Refund) is used to obtain a refund of tax paid on undyed diesel fuel used in a commercial fishing vessel or in a vessel engaged in commercial transportation.

The proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), adopt, by reference, updates to forms used by the Department in the administration of taxes imposed on fuels and pollutants.

The proposed repeal of Rule 12B-5.200, F.A.C. (Retailers of Alternative Fuel), removes provisions regarding alternative fuels, as repealed by Chapter 2013-198, L.O.F., effective January 1, 2014.

The creation of Part V, Tax on Natural Gas Fuel, Rule 12B-5.500, F.A.C. (Natural Gas Fuel Retailers), provides for the annual licensing of natural gas fuel retailers, as required by Chapter 2013-198, L.O.F., beginning January 1, 2014.

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 with updates to tax information based on law changes 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), 20.62(10), 206.87(1)(e)2., 206.8741(1), 206.97, 213.06(1), 213.755(8) FS.

LAW IMPLEMENTED: 119.071(5), 206.01(4), (9), (21), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.03, 206.04, 206.05, 206.051, 206.052, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.48, 206.485, 206.62, 206.64, 206.86, 206.87, 206.874, 206.8741, 206.8745, 206.90, 206.91, 206.92, 206.97, 206.9825, 206.9835, 206.9865, 206.9875, 206.9915, 206.9931, 206.9942, 206.9943, 212.0501, 212.08(4), 213.255(2), (3), 213.755, 215.26 FS.

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

DATE AND TIME: November 13, 2013, 2:00 p.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)617-8347. 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: Ronald Gay, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)617-8346

THE FULL TEXT OF THE PROPOSED RULE IS:

TAX ON MOTOR FUELS, DIESEL FUELS, ~~ALTERNATIVE FUELS,~~ AVIATION FUELS, ~~AND POLLUTANTS, AND~~ NATURAL GAS FUEL

12B-5.020 Definitions; Specific Exemptions.

(1) DEFINITIONS.

(a) through (e) No change.

(f) "Gasohol" means a mixture of gasoline blended with ethanol ~~or gasoline blended with an alternative fuel, as defined in Section 526.203, F.S.,~~ which contains not more than 91 percent gasoline by volume, and the ethanol ~~or alternative fuel~~ content must not be less than nine percent by volume.

(g) No change.

(h) "Licensee" means all terminal suppliers, importers, wholesalers, exporters, carriers, terminal operators, blenders, local government users, ~~or mass transit systems, or natural gas fuel retailers.~~

(i) through (k) No change.

(2) No change.

Rulemaking Authority 206.14(1), 206.59(1), 206.62(10), 206.87(1)(e)2., 213.06(1), ~~526.206~~ FS. Law Implemented 206.41(4)(b), 206.62, 206.874, 206.97, ~~526.203~~ FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-17-13, _____.

12B-5.060 Wholesalers.

(1) No change.

(2) LICENSING AND BONDING.

(a) No change.

~~(b) Any person who acts as a wholesaler of alternative fuel will be licensed pursuant to Section 206.89, F.S., however, a licensed wholesaler pursuant to Section 206.02, F.S., does not need a separate "Wholesaler of Alternative Fuels" license.~~

(c) through (d) Renumbered (b) through (c) No change.

~~(e) To conduct business as a retailer 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 of alternative fuel will be calculated and added to the bond of the wholesaler of diesel fuel. The combined bond will not exceed \$100,000.~~

(3) No change.

(4) TAXABLE SALES.

(a) The taxes imposed by Section 206.41(1)(d), (e), and (f), F.S., must ~~will~~ be collected on all sales, delivery, or consignment of motor fuel to retail dealers, resellers, and end users.

~~(b) The taxes imposed by Section 206.87(1)(b), (c), and (d), F.S., will be collected on all sales of undyed diesel to retail dealers, resellers, and end users.~~

~~(b)(e)~~ No change.

(5) 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(4), 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, 1-25-12, _____.

12B-5.080 Exporters.

(1) through (4) No change.

(5) REFUNDS AND CREDITS.

(a) Exporters who export fuel to other states on which Florida tax has been paid may obtain a refund of Florida taxes paid. To receive a refund of Florida tax paid, an exporter must file an Application for Refund (Form DR-26, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department. Form DR-26 must be filed in accordance with the timing provisions of Section 215.26(2), F.S., and must meet the requirements of Section 213.255(2) and (3), F.S. ~~For tax paid on or after July 1, 1999, Form DR-26, Application for Refund, must be filed with the Department within 3 years after the date the tax was paid.~~

(b) through (c) No change.

(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, 1-25-12, _____.

12B-5.090 Local Government Users.

(1) GENERAL INFORMATION.

(a) 1. through 2. No change.

3. Counties, municipalities, and school districts that manufacture biodiesel fuel solely for their own use are not required to be licensed as wholesalers.

4. Counties, municipalities, and school districts that manufacture biodiesel fuel for sale must meet all the requirements prescribed for wholesalers in Rule 12B-5.060, F.A.C.

(b) No change.

(2) LICENSING AND BONDING.

(a) Licensing.

1. All counties, municipalities, and school districts that use dyed diesel fuel in motor vehicles, and all counties, municipalities, and school districts that manufacture biodiesel fuel solely for their own use, ~~nonpublic schools seeking refunds or partial exemptions from the state~~ must be licensed as Local Government Users.

2. To obtain a license as a Local Government User of diesel fuel, a county, municipality, or school district, ~~or nonpublic school~~ must file a Florida Fuel Tax Application (Form DR-156, incorporated by reference in Rule 12B-5.150, F.A.C.) and the required attachments with the Department, as provided in the application.

3. No change.

(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 206.01(9), 206.41(4), 206.86(1), (9), (11), (14), (15), 206.874(4), 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, _____.

12B-5.130 Refunds.

(1) through (3) No change.

(4) DIESEL FUEL SOLD FOR USE IN VESSELS.

(a) Dyed Diesel Fuel

1. No change.

2. The sale of dyed diesel fuel for use in a vessel used to transport persons or property for hire in interstate or foreign commerce ~~or for use in commercial fishing vessels~~ is subject to the sales tax partial exemption provided in Section 212.08(4)(a)2., F.S., and subject to discretionary sales surtax, as provided in Section 212.054(2)(b)4., F.S. Dealers who sell dyed diesel fuel for use in such vessels are required to collect the applicable sales tax and surtax due or to obtain a certificate, as provided in Rule 12A-1.0641, F.A.C., from a qualifying purchaser stating that the fuel will be used in a vessel operated by a licensed carrier in interstate or foreign commerce ~~or used in a vessel for commercial fishing purposes.~~

3. The sale of dyed diesel fuel that is placed into the storage supply tank of a vessel or equipment used exclusively for commercial fishing and for aquacultural purposes listed in subparagraph 206.41(4)(c)3., F.S., is exempt from sales tax.

(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 ~~(Form DR-26) 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-26 ~~DR-309639~~ must meet the

requirements of Sections 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C.

- 3. No change.
- (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, 212.08(4), 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, 7-20-11, 1-25-12, 1-17-13, _____.

12B-5.140 Dyeing and Marking; Mixing.

- (1) No change.
- (2)(a) No change.

(b) To obtain a refund of tax paid on diesel fuel, the terminal supplier, importer, or wholesaler holding a refund authorization number must file an Application for Refund (Form DR-26, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department. Form DR-26 must be filed in accordance with the timing provisions of Section 215.26(2), F.S., and must meet the requirements of Section 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C. ~~For tax paid on or after July 1, 1999, Form DR-26, Application for Refund, must be filed with the Department within 3 years after the date the tax was paid.~~

- (c) No change.

Rulemaking Authority 206.14(1), 206.59(1), 206.8741(1), 213.06(1) FS. Law Implemented 206.8741, 206.8745(3) FS. History—New 7-1-96, Amended 11-21-96, 5-1-06, _____.

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) No change.		
(3) DR-156	Florida Fuel or <u>Pollutants</u> Tax Application (R. <u>10/13 05/10</u>)	___ 07/10 http://www.flrules.org/Gateway/reference.asp?No=Ref-___
(4) DR-156R	Renewal Application for Florida Fuel/ Pollutant License (R. <u>10/13 05/10</u>)	___ 07/10 http://www.flrules.org/Gateway/reference.asp?No=Ref-___
(5) No change.		
(6) DR-157	Fuel or <u>Pollutants</u> Tax Surety Bond (R. <u>10/13 05/05</u>)	___ 05/06 http://www.flrules.org/Gateway/reference.asp?No=Ref-___
(7) No change.		
(8) DR-157B	Fuel or <u>Pollutants</u> Tax Cash Bond (R. <u>10/13 08/03</u>)	___ 05/06 http://www.flrules.org/Gateway/reference.asp?No=Ref-___
(9) DR-157W	Bond <u>Worksheet with</u> Instructions (R. <u>10/13 01/04</u>)	___ 05/06 http://www.flrules.org/Gateway/reference.asp?No=Ref-___
(10) No change.		
(11) DR-166	Florida Pollutant Tax Application (R. <u>05/10</u>)	07/10

(11)(12) No change.		
(12)(13) DR-182	Florida Air Carrier Fuel Tax Return (R. <u>01/14 01/13</u>)	___ 01/13 http://www.flrules.org/Gateway/reference.asp?No=Ref-___ 02123
(14) through (17) renumbered (13) through (16) No change.		
(18) DR-248	Alternative Fuel Use Permit Application, Renewal, and Decal Order Form (R. <u>11/12</u>)	___ 01/13
(17)(19) No change.		
(18)(20) DR-309631	Terminal Supplier Fuel Tax Return (R. <u>01/14 01/13</u>)	___ 01/13 http://www.flrules.org/Gateway/reference.asp?No=Ref-___ 02130
(19)(21) DR-309631N	Instructions for Filing Terminal Supplier Fuel Tax Return (R. <u>01/14 01/13</u>)	___ 01/13 http://www.flrules.org/Gateway/reference.asp?No=Ref-___ 02131
(20)(22) DR-309632	Wholesaler/Importer Fuel Tax Return (R. <u>01/14 01/13</u>)	___ 01/13 http://www.flrules.org/Gateway/reference.asp?No=Ref-___ 02132
(21)(23) DR-309632N	Instructions for Filing Wholesaler/ Importer Fuel Tax Return (R. <u>01/14 01/13</u>)	___ 01/13 http://www.flrules.org/Gateway/reference.asp?No=Ref-___ 02133
(22)(24) No change.		
(23)(25) DR-309633N	Instructions for Filing Mass Transit System Provider Fuel Tax Return (R. <u>01/14 01/13</u>)	___ 01/13 http://www.flrules.org/Gateway/reference.asp?No=Ref-___ 02135
(24)(26) DR-309634	Local Government User of Diesel Fuel Tax Return (R. <u>07/13 01/13</u>)	___ 01/13 http://www.flrules.org/Gateway/reference.asp?No=Ref-___ 02136
(25)(27) DR-309634N	Instructions for Filing Local Government User of Diesel Fuel Tax Return (R. <u>07/13 01/13</u>)	___ 01/13 http://www.flrules.org/Gateway/reference.asp?No=Ref-___ 02137
(26)(28) DR-309635	Blender/Retailer of Alternative Fuel Tax Return (R. <u>01/14 01/13</u>)	___ 01/13 http://www.flrules.org/Gateway/reference.asp?No=Ref-___ 02138
(27)(29) DR-309635N	Instructions for Filing Blender/Retailer of Alternative Fuel Tax Return (R. <u>01/14 01/12</u>)	___ 01/13 http://www.flrules.org/Gateway/reference.asp?No=Ref-___ 02139
(28)(30) DR-309636	Terminal Operator Information Return (R. <u>01/14 01/13</u>)	___ 01/13 http://www.flrules.org/Gateway/reference.asp?No=Ref-___ 02140
(29)(31) DR-309636N	Instructions for Filing Terminal Operator Information Return (R. <u>01/14 01/13</u>)	___ 01/13 http://www.flrules.org/Gateway/reference.asp?No=Ref-___ 02141
(30)(32) No change.		
(31)(33) DR-309637N	Instructions for Filing Petroleum Carrier Information Return (R. <u>01/14 01/13</u>)	___ 01/13 http://www.flrules.org/Gateway/reference.asp?No=Ref-___ 02142
(32)(34) DR-309638	Exporter Fuel Tax Return (R. <u>01/14 01/13</u>)	___ 01/13 http://www.flrules.org/Gateway/reference.asp?No=Ref-___ 02144
(33)(35) DR-309638N	Instructions for Filing Exporter Fuel Tax Return (R. <u>01/14 01/13</u>)	___ 01/13 http://www.flrules.org/Gateway/reference.asp?No=Ref-___ 02145

(36) through (39) renumbered (34) through (37) 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, 206.416, 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, 1-25-12, 1-17-13, 5-9-13, _____.

PART II TAX ON ALTERNATIVE FUEL

12B-5.200 Retailers of Alternative Fuel.

Rulemaking 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, 1-25-12, 5-9-13, Repealed _____.

12B-5.300 Aviation Fuel Licensees.

(1) through (6) No change.

(7) Refunds and Credits.

(a) No change.

(b) Any fixed base operator that sells aviation fuel to the United States government, its departments, or its agencies for use in governmental aircraft is entitled to a refund of tax paid on such fuel. To receive a refund of tax paid, the fixed base operator must file an Application for Refund (Form DR-26, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department. Form DR-26 must be filed in accordance with the timing provisions of Section 215.26(2), F.S., and must meet the requirements of Section 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C. ~~For tax paid on or after July 1, 1999,~~ Form DR-26, Application for Refund, must be filed with the Department within 3 years after the date the tax was paid.

(8) through (9) No change.

Rulemaking Authority 206.14(1), 206.59(1), 206.97, 213.06(1) FS. Law Implemented 206.02, 206.03, 206.05, 206.43, 206.48, 206.485, 206.90, 206.91, 206.9825, 206.9835, 206.9865, 206.9875 FS. History-New 11-21-96, Amended 10-27-98, 5-1-06, _____.

PART V TAX ON NATURAL GAS FUEL

12B-5.500 Natural Gas Fuel Retailers.

(1) GENERAL INFORMATION.

(a) A “natural gas fuel retailer” means any person who sells, produces, or refines natural gas fuel for use in a motor vehicle as defined in Section 206.01(23), F.S.

(b)1. Individuals who use residential refueling devices located at a person’s primary residence are not required to be licensed as a natural gas fuel retailer.

2. Any person who has facilities for placing natural gas fuel into the supply system of an internal combustion engine fueled by individual portable containers of 10 gallons or less is not required to be licensed as a natural gas fuel retailer.

(2) LICENSING.

(a) To obtain an annual license as a natural gas fuel retailer, every person required to obtain a license must file Form DR-156, Florida Fuel Tax Application (incorporated by reference in Rule 12B-5.150, F.A.C.), and the required attachments, with the Department, as provided in the application.

(b) Each license is required to be renewed annually by filing Form DR-156R, Renewal Application for Florida Fuel/Pollutant License (incorporated by reference in Rule 12B-5.150, F.A.C.), and the required attachments with the Department, as provided in the renewal application.

Rulemaking Authority 206.4(1), 213.06(1) FS. Law Implemented 206.9951, 206.9952 FS. History-New _____.

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)617-8346

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 24, 2013

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 2, 2013 (Vol. 39, No. 150, pp. 3825 - 3827), to advise the public of the proposed amendments to Rule Chapter 12B-5, F.A.C. (Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel), and to provide that, if requested in writing, a rule development workshop would be held on August 22, 2013. A rule development workshop was held on that date; however, no comments or suggestions to the proposed rule amendments were received.

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NOS.: RULE TITLES:

12B-8.0016 Department of Revenue Electronic Database

12B-8.003 Tax Statement; Overpayments

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12B-8.0016, F.A.C. (Department of Revenue Electronic Database) and Rule 12B-8.003, F.A.C. (Tax Statement; Overpayments), is to adopt, by reference, updates to the instructions for using the Department’s Address/Jurisdiction Database used for assigning premiums

and policies to local tax jurisdictions and updates to the tax returns.

SUMMARY: The proposed amendments to Rule 12B-8.0016, F.A.C. (Department of Revenue Electronic Database), adopt, by reference, updated instructions for using the Department's Address/Jurisdiction Database for assigning premiums and policies to local tax jurisdictions.

The proposed amendments to Rule 12B-8.003, F.A.C. (Tax Statement; Overpayments), adopt, by reference, changes to forms used by the Department in the administration of the insurance premium taxes, fees, and surcharges.

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 with updates to tax returns and instructions 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), 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 (2010), 440.51, 443.1216, 624.11, 624.402, 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, 632.626, 634.131, 634.313(2), 634.415(2), 636.066, 642.0301, 642.032 FS.

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

DATE AND TIME: November 13, 2013, 2:00 p.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)617-8347. 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: Robert DuCasse, Revenue Program Administrator I, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)617-8346

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-8.0016 Department of Revenue Electronic Database.

(1) No change.

(2)(a) No change.

(b) Local taxing jurisdictions must submit information requesting changes to the database electronically following the online User's Guide for the Address/Jurisdiction Database Address Change Requests (October 4, 2013 October 4, 2009, incorporated by reference in Rule 12A-19.071, F.A.C.). Only local taxing jurisdictions that are registered users of the Department's electronic change submission process can access the User's Guide for the Address/Jurisdiction Database Address Change Requests. Authorized local jurisdiction contact persons may access the login screen for registered users at www.pointmatch.state.fl.us ~~<http://geotax.state.fl.us>~~. Local taxing jurisdictions that do not have access to computers with Internet access should contact the Department to submit changes through alternative electronic media. The information must also be submitted on Form DR-700022, Notification of Jurisdiction Change for Local Communications Services and Local Insurance Premium Tax (incorporated by reference in Rule 12A-19.100, F.A.C.), with the exception of Special Fire Control Districts, which must use Form DR-350907, Local Insurance Premium Tax Special Fire Control Districts Notification of Jurisdiction Change (R. 10/13 ~~10/06~~, hereby incorporated by reference, effective ___ ~~12/07~~).

(c) through (e) No change.

(3) through (4) No change.

Rulemaking Authority 175.1015(5), 185.085(5) FS. Law Implemented 175.1015, 185.085 FS. History—New 12-20-07, Amended 6-28-10,_____.

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) through (3) No change.

Form Number	Title	Effective Date
(4)(a) DR-907	Florida Insurance Premium Installment Payment (R. 01/14 01/13)	___ 01/13 (http://www.flrules.org/Gateway/reference.asp?No=Ref-___02114)
(b) DR-907N	Instructions for Filing Insurance Premium Installment Payment (Form DR-907) (R. 01/14 01/13)	___ 01/13 (http://www.flrules.org/Gateway/reference.asp?No=Ref-___02114)
(5)(a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year 2013 2012 (R. 01/14 01/13)	___ 01/13 (http://www.flrules.org/Gateway/reference.asp?No=Ref-___02115)
(b) DR-908N	Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return (R. 01/14 01/13)	___ 01/13 (http://www.flrules.org/Gateway/reference.asp?No=Ref-___02116)
(6) DR-350900	2013 2012 Insurance Premium Tax Information for Schedules XII and XIII, DR-908 (R. 01/14 01/13)	___ 01/13 (http://www.flrules.org/Gateway/reference.asp?No=Ref-___02117)

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 (2010), 440.51, 443.1216, 624.11, 624.402, 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, 632.626, 634.131, 634.313(2), 634.415(2), 636.066, 642.0301, 642.032 FS. 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, 1-25-12 1-17-13,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Robert DuCasse, Revenue Program Administrator I, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)617-8346

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 24, 2013

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 2, 2013 (Vol. 39, No. 150, p. 3827), to advise the public of the proposed amendments to Rule 12B-8.0016, F.A.C. (Department of Revenue Electronic Database) and Rule 12B-8.003, F.A.C. (Tax Statement; Overpayments), and to provide that, if requested in writing, a rule development workshop would be held on August 22, 2013. No request was received by the Department. No written comments were received by the Department.

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NO.: RULE TITLE:

12C-1.051 Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12C-1.051, F.A.C. (Forms), is to adopt, by reference, changes to forms used by the Department in the administration of the corporate income tax.

SUMMARY: The proposed amendments to Rule 12C-1.051, F.A.C. (Forms), adopts, by reference, changes to forms used by the Department in the administration the corporate income tax to include the increase in the exemption from \$25,000 to \$50,000.

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 with updates to tax returns and instructions 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), 220.192(7), 220.193(4), 220.196(4), 220.51, 1002.395(13) FS.

LAW IMPLEMENTED: 119.071(5), 212.08(5)(p), 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.19, 220.191, 220.192, 220.193, 220.194, 220.195, 220.196, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04, 624.5105, 624.51055, 1002.395 FS.

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

DATE AND TIME: November 13, 2013, 2:00 p.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)617-8347. 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: Jennifer Ensley, Senior Tax Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)617-8346

THE FULL TEXT OF THE PROPOSED RULE IS:

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) No change.		
(3)(a) F-1065	Florida Partnership Information Return (R. 01/14 01/13)	01/13
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-02101)	
(b) F-1065N	Instructions for Preparing Form F-1065 Florida Partnership Information Return (R. 01/14 01/13)	01/13
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-02102)	
(4) F-1120A	Florida Corporate Short Form Income Tax Return (R. 01/14 01/13)	01/13
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-02104)	

(5)(a) F-1120	Florida Corporate Income/Franchise Tax Return (R. 01/14 01/13)	01/13
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-02103)	
(b) F-1120N	F-1120 Instructions – Corporate Income/Franchise Tax Return for Taxable years beginning on or after January 1, 2013 2012 (R. 01/14 01/13)	01/13
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-02106)	
(6) F-1120ES	Declaration/Installment of Florida Estimated Income/Franchise Tax for Taxable Year Beginning on or after January 1, 2013 (R. 01/14 01/13)	01/13
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-02105)	
(7) through (9)	No change.	
(10)(a) F-1158Z	Enterprise Zone Property Tax Credit (R. 08/13 01/09)	01/09
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-)	
(b) F-1158ZN	Instructions for Florida Form F-1158Z Enterprise Zone Property Tax Credit (R. 08/13 01/09)	01/09
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-)	
(11)	No change.	
(12) F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax (R. 01/14 01/13)	01/13
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-02111)	
(13) F-7004	Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return (R. 01/14 01/13)	01/13
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-02112)	

Rulemaking Authority 213.06(1), 220.192(7), 220.193(4), 220.196(4), 220.51, 1002.395(13) FS. Law Implemented 119.071(5), 212.08(5)(p), 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, 220.1899, 220.19, 220.191, 220.192, 220.193, 220.194, 220.195, 220.196, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04, 624.5105, 624.51055, 1002.395 FS. 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, 1-25-12, 1-17-13, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Jennifer Ensley, Senior Tax Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)617-8346

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 24, 2013

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 2, 2013 (Vol. 39, No. 150, pp. 3827-3828), to advise the public of the proposed amendments to Rule 12C-1.051, F.A.C. (Forms), and to provide that, if requested in writing, a rule development workshop would be held on August 22, 2013. No request was received by the Department. No written comments were received by the Department.

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NO.: RULE TITLE:

12C-2.0115 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 tax return used to report the annual tax on governmental leasehold estates.

SUMMARY: The proposed amendments to Rule 12C-2.0115, F.A.C. (Public Use Forms), adopt, by reference, a correction to the instructions for the tax return used to report the annual 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 with updates to the instructions to tax returns 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, 213.06(1) FS.

LAW IMPLEMENTED: 119.071(5), 196.199(2), 199.032 (2005), 199.042 (2005), 199.052 (2005), 199.103(7) (2005), 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: November 13, 2013, 2:00 p.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)617-8347. 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 L. 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:

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 (R. 01/14 01/13)	01/13

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02099>)

(3) No change.

Rulemaking Authority 199.202, 213.06(1) FS. Law Implemented 119.071(5), 196.199(2), 199.032 (2005), 199.042 (2005), 199.052 (2005), 199.103(7) (2005), 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, 1-29-12, 1-17-13, 5-9-13,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Janet L. 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 24, 2013

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 2, 2013 (Vol. 39, No. 150, p. 3828), to

advise the public of the proposed amendments to Rule 12C-2.0115, F.A.C. (Public Use Forms), and to provide that, if requested in writing, a rule development workshop would be held on August 22, 2013. No request was received by the Department. No written 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-3.0025	Jointly Owned Property
12C-3.0035	Calculation of Tax upon Resident Decedent Estates
12C-3.0045	Calculation of Tax upon Nonresident Decedent Estates
12C-3.0055	Calculation of Tax upon Nonresident Alien Decedent Estates
12C-3.008	Public Use Forms
12C-3.010	Final Certificate and Nontaxable Certificate Mailing Procedure
12C-3.011	Tax on Generation-Skipping Transfers
12C-3.012	Releases

PURPOSE AND EFFECT: Section 1, Chapter 2013-172, L.O.F., permanently extends the elimination of the requirement for filing a Florida estate tax return for the estates of decedents dying on or after January 1, 2005. The purpose of proposed changes to Rule Chapter 12C-3, F.A.C. (Estate Tax), is to remove obsolete provisions and provide representatives of Florida decedents the final certificate or affidavit that will allow the removal of a Florida estate tax lien on real property owned by the decedent.

SUMMARY: The proposed amendments to Rule 12C-3.0015, F.A.C. (Affidavit – No Florida Estate Tax), provide that no Florida estate tax return is required when the decedent died on or after January 1, 2005, and remove obsolete provisions.

The proposed amendments to Rule 12C-3.008, F.A.C. (Public Use Forms), update the Florida estate tax return and the Affidavit of No Florida Estate Tax Due to reflect the provisions of section 1, Chapter 2013-172, L.O.F., and to remove obsolete forms.

The proposed amendments to Rule 12C-3.010, F.A.C. (Final Certificate and Nontaxable Certificate Mailing Procedure), provide the certificate or affidavit that will allow the removal of a Florida estate tax lien on real property owned by a Florida decedent.

The proposed repeal of the following rule sections of Rule Chapter 12C-3, F.A.C. (Estate Tax), remove provisions

rendered obsolete by Section 1, Chapter 2013-172, L.O.F.: Rule 12C-3.0025, F.A.C. (Jointly Owned Property), Rule 12C-3.0035, F.A.C. (Calculation of Tax upon Resident Decedent Estates), Rule 12C-3.0045, F.A.C. (Calculation of Tax upon Nonresident Decedent Estates), Rule 12C-3.0055, F.A.C. (Calculation of Tax upon Nonresident Alien Decedent Estates), Rule 12C-3.011, F.A.C. (Tax on Generation-Skipping Transfers), and Rule 12C-3.012, F.A.C. (Releases).

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 with updated tax information, removing obsolete provisions, 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, 198.031, 198.04, 198.05, 198.08, 198.13, 198.14, 198.15, 198.155, 198.19, 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: November 13, 2013, 2:00 p.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)617-8347. 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)617-8346

THE FULL TEXT OF THE PROPOSED RULE IS:

12C-3.0015 Affidavit – No Florida Estate Tax Documents, Extensions, and Due Dates for Filing.

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

~~(a)1. When the decedent died prior to January 1, 2005, or after December 31, 2012, 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. When the estate owes Florida estate tax, upon receipt of a copy of the closing letter issued by the Internal Revenue Service and the payment of any Florida estate tax, penalty, or interest due, the Department will issue a Final Certificate for Estate Tax (Form DR 304). This certificate has the same effect as a receipt.~~

~~3. If the Internal Revenue Service determines that the estate owes no federal estate tax, a nontaxable certificate may be requested from the Department when filing Form F 706. Upon receipt of a copy of the closing letter issued by the Internal Revenue Service, the Department will issue a Nontaxable Certificate and Receipt for Estate Tax (Form DR 302).~~

~~(b) To remove any Florida estate tax lien on the decedent's Florida real property, certificates issued by the Department (Forms DR 302 and DR 304) must be filed with the clerk of the circuit court in every county where the decedent owned real property.~~

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

~~(1)(a) No Florida estate tax is due and no Florida estate tax return is required to be filed by the personal representative of an estate when the decedent died on or after January 1, 2005, and prior to January 1, 2013.~~

~~(2)(a)(b) When the personal representative is not required to file a federal estate tax form (Form 706 or 706-NA), an Affidavit of No Florida Estate Tax Due (Form DR-312, incorporated by reference in Rule 12C-3.008, F.A.C.) may~~

~~must~~ be filed with the clerk of the circuit court in every county where the decedent owned real property to remove any Florida estate tax lien on the decedent's real property. This affidavit is admissible as evidence that no Florida estate tax is due by the estate.

~~(b)(e) When the personal representative is required to file a federal estate tax form (Form 706 or 706-NA) and owes no Florida estate tax, an Affidavit of No Florida Estate Tax Due When Federal Return is Required (Form DR-313, incorporated by reference in Rule 12C-3.008, F.A.C.) may must~~ be filed with the clerk of the circuit court to remove any Florida estate tax lien on the decedent's real property. This affidavit is admissible as evidence that no Florida estate tax is due by the estate.

~~(3) Domicile Statement—If the estate is filing as a nonresident or nonresident alien, the personal representative must file a Domicile Statement, (Form DR 310, incorporated by reference in Rule 12C-3.008, F.A.C.), with the copies of the executed Florida Form F 706 and executed federal form 706.~~

~~(4) Extensions.~~

~~(a) If an extension of time is required for filing the copy of the federal form 706 or paying the Florida estate tax, or both, the personal representative must file a copy of the federal extension request with the Department within 30 days after filing such request with the federal taxing authorities. If the federal Internal Revenue Service grants the extension, the personal representative must file a copy of the approved federal extension with the Florida Department of Revenue within 30 days of receiving the approved federal extension. The Department will grant the same extension to pay or file with Florida as granted by the federal Internal Revenue Service.~~

~~(b) An extension of time to file the copy of the federal form 706 return does not extend the time to pay the Florida estate tax, and interest will accrue on any tax due and not paid from the due date until the tax is paid, and penalties will also be assessed. If an extension of time to pay is granted on the federal extension form, only interest will be assessed during the extension period. Penalties will not be assessed.~~

~~(5) A copy of every document in regard to the federal estate tax submitted to or received from the Federal Internal Revenue Service must be sent to the Department of Revenue. 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, 1-25-12, _____.~~

12C-3.0025 Jointly Owned Property.
 Rulemaking Authority 198.08, 213.06(1) FS. Law Implemented 198.02, 198.03, 198.04 FS. History—New 12-13-94, Repealed _____.

12C-3.0035 Calculation of Tax upon Resident Decedent Estates.
 Rulemaking Authority 198.08, 213.06(1) FS. Law Implemented 198.02 FS. History–New 12-13-94, Amended 1-22-01, Repealed_____.

12C-3.0045 Calculation of Tax upon Nonresident Decedent Estates.
 Rulemaking Authority 198.08, 213.06(1) FS. Law Implemented 198.03, 198.22 FS. History–New 12-13-94, Amended 1-22-01, Repealed_____.

12C-3.0055 Calculation of Tax upon Nonresident Alien Decedent Estates.
 Rulemaking Authority 198.08, 213.06(1) FS. Law Implemented 198.04 FS. History–New 12-13-94, Amended 1-22-01, Repealed_____.

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) DR-308	Request and Certificate for Waiver and Release of Florida Estate Tax Lien (R. 10/09)	06/40
(3) DR-310	Domicile Statement (R. 10/09)	06/40
(2)(4) DR-312	Affidavit of No Florida Estate Tax Due (R. 08/13 06/11)	01/12
(http://www.flrules.org/Gateway/reference.asp?No=Ref-___00839)		
(3)(5) DR-313	Affidavit of No Florida Estate Tax Due When Federal Return is if Required (R. N. 06/11)	01/12
(http://www.flrules.org/Gateway/reference.asp?No=Ref-00840)		
(4)(6) F-706	Florida Estate Tax Return (R. 10/13 06/11)	01/12
(http://www.flrules.org/Gateway/reference.asp?No=Ref-___00841)		
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, 1-25-12,_____.		

12C-3.010 Final Certificate and Nontaxable Certificate Mailing Procedure.

(1) When the decedent died prior to January 1, 2005, ~~or after December 31, 2010~~, Section 198.19, F.S., requires that a Final Certificate (~~DR-304~~) be issued to the personal representative. However, if an attorney is representing the estate and files the estate tax return, the Final Certificate will be mailed to the attorney, and a copy of the Final Certificate transmittal letter will be sent to the personal representative.

Otherwise, the Final Certificate will be mailed to the personal representative. If it is determined that no estate taxes are due to the State of Florida, the Department (upon receipt of a \$5.00 fee for each certificate requested) will issue a Nontaxable Certificate to the personal representative, administrator, curator, heirs, devisees, or legatees of the decedent.

(2) For decedents who died on or after January 1, 2005, ~~and prior to January 1, 2011~~, the Department will not issue a Final Certificate or Nontaxable Certificate to the personal representative of the estate, as defined in Section 198.01(2), F.S. The personal representative may file an Affidavit of No Florida Estate Tax Due (Form DR-312, incorporated by reference in Rule 12C-3.008, F.A.C.) or an Affidavit of No Florida Estate Tax Due When Federal Return is Required (Form DR-313, incorporated by reference in Rule 12C-3.008, F.A.C.), as provided in Rule 12C-3.0015, F.A.C., to evidence that no Florida estate tax liability is due.

Rulemaking Authority 198.08, 213.06(1) FS. Law Implemented 198.13(2), 198.19 FS. History–New 6-7-78, Formerly 12C-3.10, Amended 1-11-93, 8-25-94, 12-13-94, 4-14-09,_____.

12C-3.011 Tax on Generation-Skipping Transfers.

Rulemaking Authority 198.08, 213.06(1) FS. Law Implemented 198.031, 198.08, 198.155 FS. History–New 8-25-94, Amended 12-13-94, Repealed_____.

12C-3.012 Releases.

Rulemaking Authority 198.08, 213.06(1) FS. Law Implemented 198.22 FS. History–New 8-25-94, Amended 12-13-94, 1-22-01, 5-4-03, Repealed_____.

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)617-8346

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 24, 2013

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 2, 2013 (Vol. 39, No. 150, pp. 3828 - 3829), to advise the public of the proposed amendments to Rule Chapter 12C-3, F.A.C. (Estate Tax), and to provide that, if requested in writing, a rule development workshop would be held on August 22, 2013. No request was received by the Department. No written comments were received by the Department.

WATER MANAGEMENT DISTRICTS

Suwannee River Water Management District

RULE NOS.: RULE TITLES:

40B-9.131 Public Use of District Lands

40B-9.139 Use Fees

PURPOSE AND EFFECT: The purpose and effect of this rulemaking is to incorporate by reference an updated Public Use Guide; and incorporate by reference an updated Use Fees Schedule.

SUMMARY: This proposed rule development will establish updated fees for certain uses of District lands; and incorporate the updated Public Use Guide.

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.

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: 373.044, 373.083, 373.1391 FS.

LAW IMPLEMENTED: 373.056, 373.093, 373.096, 373.099, 373.1391, 373.1401 FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Pennie Flickinger, Business Resource Specialist, Suwannee River Water Management District, 9225 C.R. 49, Live Oak, Florida 32060, (386)362-1001 or 1(800)226-1066 (FL only)

THE FULL TEXT OF THE PROPOSED RULE IS:

40B-9.131 Public Use of District Lands.

(1) The District shall publish and make available to the public a “Public Use Guide” dated June 11, 2013 ~~July 14, 2009~~, which summarizes allowed activities and use restrictions for each District property or land. The District’s Public Use Guide is hereby incorporated by reference. Copies of the District’s Public Use Guide may be obtained at the District’s headquarters and at the District’s website: www.srwm.d.state.fl.us.

(2) through (3)(n) No change.

Rulemaking Authority 373.044, 373.083, 373.1391 FS. Law Implemented 373.056, 373.093, 373.096, 373.099, 373.1391, 373.1401 FS. History–New 4-1-93, Amended 5-31-09, 7-21-10,_____.

40B-9.139 Use Fees.

The District shall publish and make available to the public a “Public Use Fee Schedule” which specifies charges for activities on District lands. The charges contained in the District’s Use Fees Schedule shall apply to the uses on District lands as specified therein. The Public Use Fee Schedule, effective June 11, 2013 ~~January 12, 2010~~, is hereby incorporated by reference. Copies of the fee schedule and a list of designated properties may be obtained at the District’s headquarters or at the District’s website: www.mysuwanneeriver.com.

Rulemaking Authority 373.044, 373.083, 373.1391 FS. Law Implemented 373.1391 FS. History–New 7-21-10,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Charles H. Houder, III, Division Director, Suwannee River Water Management District, 9225 C.R. 49, Live Oak, Florida 32060, (386)362-1001 or 1(800)226-1066 (FL only)

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: The Suwannee River Water Management District Governing Board

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: June 11, 2013

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: April 4, 2013

DEPARTMENT OF HEALTH

Board of Medicine

RULE NO.: RULE TITLE:

64B8-51.002 Licensure by Examination

PURPOSE AND EFFECT: The Board proposes the rule amendment to provide instruction regarding the application for reexamination.

SUMMARY: The incorporated application for reexamination form will be revised.

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: During discussion of the economic impact 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 Costs (SERC) was not necessary and that the rule will not require ratification by the Legislature. No person or interested party submitted additional information regarding the economic impact at that time.

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: 478.43(1), (4) FS.

LAW IMPLEMENTED: 456.017, 478.45 FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Allen Hall, Executive Director, Electrolysis Council, 4052 Bald Cypress Way, Bin #C05, Tallahassee, Florida 32399-3253

THE FULL TEXT OF THE PROPOSED RULE IS:

64B8-51.002 Licensure by Examination.

(1) through (3) No change.

(4) A candidate for licensure by examination who fails to pass the examination shall be required to retake the examination prior to issuance of a license. The application for re-examination of the licensure examination, as referenced in subsection (2) of this rule, shall be made on the Re-examination Application form DH-MQA 1262 (revised 02/12), hereby adopted and incorporated by reference. Upon notice from the testing vendor of an applicant's unsuccessful scores, the Council Office will send the re-examination form to affected applicants.

Rulemaking Specific Authority 478.43(1), (4) FS. Law Implemented 456.017, 478.45 FS. History—New 5-31-93, Formerly 21M-76.002, 61F6-76.002, Amended 7-11-95, Formerly 59R-51.002, Amended 11-13-97, 2-17-00, 5-28-00,_____.

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: September 10, 2012

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: October 3, 2013

DEPARTMENT OF HEALTH

Board of Medicine

RULE NO.: 64B8-54.002
RULE TITLE: Inactive Licensure Status; Reactivating of Licensure, Delinquent Renewal

PURPOSE AND EFFECT: The Board proposes the rule amendment to provide instruction for changes in status of licensure.

SUMMARY: Instruction for requesting an inactive or retired status license will be provided.

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: During discussion of the economic impact 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 Costs (SERC) was not necessary and that the rule will not require ratification by the Legislature. No person or interested party submitted additional information regarding the economic impact at that time.

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: 456.036(15), 478.43(1), (4), 478.50 FS.

LAW IMPLEMENTED: 456.036(2), (4)(b), (12), 478.50 FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Allen Hall, Executive Director, Electrolysis Council, 4052 Bald Cypress Way, Bin #C05, Tallahassee, Florida 32399-3253

THE FULL TEXT OF THE PROPOSED RULE IS:

64B8-54.002 Request for Inactive or Retired Status License ~~Inactive and Retired Licensure Status; Reactivating of Licensure, Delinquent Renewal.~~

~~(1) Ninety (90) days prior to the end of the biennium, the Department shall mail a notice of renewal to the last known address of the inactive or delinquent license holder contained in the official records of the Department.~~

~~(2) Any person holding an inactive license eligible for reactivation may return his license to active status upon submission of a complete application as set out below, to the Department, payment of the fees indicated in Section 456.036, F.S., in the amounts indicated in Rule 64B8-54.004, F.A.C., and compliance with paragraphs (a) and (b), below:~~

~~(a) If the license has been inactive for less than one year after the expiration date of the last active license, the licensee shall submit proof of completion of 30 hours of the continuing education requirements pursuant to Section 478.50(4)(a), (b), F.S., and Rule Chapter 64B8-52, F.A.C.; or~~

~~(b) If the license has been inactive for more than one year after the expiration date of the last active license, the licensee shall submit proof of completion of 10 hours of continuing education for each year the license has been inactive and the 20 hours of continuing education for the last active biennium. All continuing education must comply with the requirements of Section 478.50(4)(a), (b), F.S., and Rule Chapter 64B8-52, F.A.C.~~

~~(3) If the person holds a Florida retired license eligible for reactivation, he or she may return that license to active status upon submission of a complete application to the Department, payment of the appropriate fees and compliance with the provisions of subsection 456.036(12), F.S.~~

~~(1)(4) Any person holding an active license may change the license to inactive status upon submission of a letter to the Electrolysis Council, stating the licensee's intention to change the license to inactive status. If the change is made at the time of license renewal, the licensee must pay the inactive status renewal fee, the delinquency fee if applicable, and the fee to change licensure status, in the amounts indicated in Rule 64B8-54.004, F.A.C. Active status licensees choosing inactive status at any other time than at the time of license renewal must pay the fee to change licensure status.~~

~~(2)(5) A licensee with an active or inactive license wishing to change to retired licensure status during the renewal period must pay the retired license fee. If changing to retired licensure status outside the renewal period, the change of status fee shall also be paid.~~

~~(6) Failure to renew a delinquent license to either active, inactive or retired status by the expiration date of the current renewal period shall render the license null and void without further action of the Council or Department.~~

Rulemaking Specific Authority 456.036(15), 478.43(1), (4), 478.50 FS. Law Implemented 456.036(2), (4)(b), (12), 478.50 FS. History—New 9-29-93, Formerly 61F6-79.002, 59R-54.002, Amended 4-2-98, 9-26-01, 4-25-06, _____.

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: December 1, 2011

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: October 3, 2013

DEPARTMENT OF HEALTH

Board of Medicine

RULE NO.: 64B8-55.002 RULE TITLE: Citations

PURPOSE AND EFFECT: The Board proposes the rule amendment to clarify language, add a time limit to comply with requirement in provision paragraph (4)(m) of the rule, add provision paragraph (4)(t) to the rule, and to update reference to Rule 64B8-51.006, F.A.C.

SUMMARY: The rule amendment is needed to clarify language, add a time limit to comply with requirement in provision (4)(m) of the rule, add provision (4)(t) to the rule, and to update reference to Rule 64B8-51.006, F.A.C.

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: During discussion of the economic impact 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 Costs (SERC) was not necessary and that the rule will not require ratification by the Legislature. No person or interested party submitted additional information regarding the economic impact at that time.

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: 456.077(1), (2) FS.

LAW IMPLEMENTED: 456.072(3)(b), 456.077(1), (2), 478.51, 478.52 FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Allen Hall, Executive Director, Electrolysis Council, 4052 Bald Cypress Way, Bin #C05, Tallahassee, Florida 32399-3253

THE FULL TEXT OF THE PROPOSED RULE IS:

64B8-55.002 Citations.

(1) through (2) No change.

(3) All citations include a requirement that the subject correct the violation, if remediable, within a specified period of time not to exceed 60 days, unless otherwise specified in this rule and impose whatever obligations necessary to remedy the offense.

(4) The Board designates the following as citation violations:

(a) though (g) No change.

(h) The presence of animals in the room wherein electrolysis is performed except those trained to assist the hearing impaired, visually impaired or physically impaired as provided by Section 413.08, F.S.

(64B8-51.006(3)(e)(d), F.A.C.)

(i) Failure to have any one of the following items/equipment in the facility (the failure to have any one of the items/equipment shall constitute a separate citation):

1. An FDA registered needle type epilation device in working order.

(64B8-51.006(3)(f)(e)1., F.A.C.)

2. Clean and sterile needles (e.g. probes) and forceps (e.g. tweezers).

(64B8-51.006(3)(f)(e)2., F.A.C.)

3. Sanitary waste receptacles for the disposal of used gloves, paper supplies, cotton balls, and other non infectious items.

(64B8-51.006(3)(f)(e)6., F.A.C.)

4. A sharps container as defined in Rule 64E-16, F.A.C. for disposal of used needles.

(64B8-51.006(3)(f)(e)8., F.A.C.)

5. ~~A sterilizer which shall be either an autoclave or a dry heat sterilizer and color change indicators for use with either sterilizer.~~

(64B8-51.006(3)(f)18.(e)17.,

F.A.C.)

6. Monthly records of spore destruction tests sterilizer biological test monitoring which shall be made available to the ~~Department upon request.~~

(64B8-51.006(3)(f)19.(e)18.,

F.A.C.)

7. A ~~holding~~ container for soaking and cleaning contaminated instruments.

(64B8-51.006(3)(f)20.(e)19.,

F.A.C.)

(j) Failure to maintain an (j) First time violation – a appointment record which lists \$150.00 fine, second time the name each person who has violation – a \$300.00 fine.

received electrolysis treatment book.

(64B8-51.006(3)(g)(f), F.A.C.)

(k) No change.

(l) Failure to have any one of the following items/equipment (the failure to have any one of the items/equipment shall constitute – a \$50.00 fine, second time violation – a \$100.00 fine, third time violation items/equipment shall constitute – a \$200.00 fine.

a separate violation):

1. Needle holder tips.

(64B8-51.006(3)(f)(e)3., F.A.C.)

2. A treatment table or chair with a nonporous surface capable of being disinfected.

(64B8-51.006(3)(f)(e)4., F.A.C.)

3. Disposable paper drapes or sanitary cloth drapes stored in a closed container or compartment.

(64B8-51.006(3)(f)(e)5., F.A.C.)

4. Single use disposable towels.

(64B8-51.006(3)(f)(e)7., F.A.C.)

5. A treatment lamp or magnifier lamp capable of being cleaned with disinfectant.

(64B8-51.006(3)(f)(e)9., F.A.C.)

6. A magnifying device which shall be a

magnifier lamp, optical loupe or microscope capable of being cleaned and disinfected.

(64B8-51.006(3)(f)(e)10.,

F.A.C.)

7. Tuberculocidal hospital grade disinfectant

detergent registered by the Environmental

Protection Agency, household bleach or wiping

cloths presaturated with disinfectant for wiping nonporous surfaces.

(64B8-51.006(3)(f)(e)11., F.A.C.)

8. If eye shields are used, eye shields capable of being cleaned with disinfectant.

(64B8-51.006(3)(f)(e)12., F.A.C.)

9. Covered containers for sterile needles and forceps ~~which containers are capable of being cleaned and Sterilized.~~

(64B8-51.006(3)(f)(e)13., F.A.C.)

10. Betadine, 3% U.S. pharmaceutical grade hydrogen peroxide or 70% isopropyl alcohol or mapped single use wipes saturated with 70% isopropyl alcohol.

(64B8-51.006(3)(f)(e)14., F.A.C.)

11. ~~Clean, non-sterile materials such as~~ Cotton balls, cotton strips, cotton swabs, gauze pads, ~~or and~~ gauze strips.

(64B8-51.006(3)(f)(e)15., F.A.C.)

12. If cloth towels are used, Laundered and sanitized cloth towels stored in a closed sanitized container or compartment.

(64B8-51.006(3)(f)(e)16., F.A.C.)

13. If cloth towels are used, a A covered sanitary container for holding used cloth towels.

(64B8-51.006(3)(f)17. (e)16., F.A.C.)

14. Non-sterile disposable examination gloves.

(64B8-51.006(3)(f)21. (e)20., F.A.C.)

15. An FDA registered needle-type epilation device in working order.

(64B8-51.006(3)(f)1., F.A.C.)

(m) Failure to comply with (m) First time violation – \$500 continuing education fine; and completion of all requirements. incomplete continuing education credits, all to be submitted within

(64B8-52.002, F.A.C.)

(6) months of the citation.

(n) through (s) No change.

(t) Failure to comply with (t) For first time violation, a \$250 Section 381.0098, F.S. and fine.

Chapter 64E-16, F.A.C., pertaining to biomedical waste.

(5) The Board designates the following as electrology citations violations in laser or light based hair removal. Failure to have:

(a) Written designation of laser First time violation \$150, safety officer. Subsequent violations \$300

(64B8-51.006(3), (h)5. (g)4., F.A.C.)

(b) Appropriate sign on door of First time violation \$150, laser room as required by ANSI Subsequent violations \$300.

Standard Z136.1-2000, in effect on June 1, 2006, available from American National Standards Institute, 25 West 43rd Street, 4th Floor, New York, N.Y. 10036.

(64B8-51.006(3)(h)6. (e)5., F.A.C.)

(c) No change. (c) No change.

(d) Lock on door of laser room. First time violation \$150, Subsequent violation \$300.

(64B8-51.006(3)(h)7. (e)6., F.A.C.)

(e) Fire extinguisher in vicinity First time violation \$150, of laser room. Subsequent violation \$300.

(64B8-51.006(3)(h)9. (e)8., F.A.C.)

(f) through (h) No change.

(i) Proof of registration for each First time violation \$300, ~~At least one piece of properly~~ Subsequent violation \$600.

registered laser device equipment located within the electrology Facility, as required by Section 501.122, F.S.

(64B8-51.006 (3)(h)4. (e)3., F.A.C.)

(j) Protective eyewear for all First time violation \$300, persons in laser room during Subsequent violation \$600.

operation of laser. (64B8-51.006(3)(h)8. (e)7., F.A.C.)

(k) Proof of completion of 30 First time violation \$500, hours of post-licensure education Subsequent violation \$1,000.

in laser hair removal for all electrologists using laser equipment in the facility.

(64B8-52.004 F.A.C. and 64B8-51.006(3)(h)2., F.A.C.)

(l) Proof of certification as First time violation \$500, Certified Medical Electrologist Subsequent violation \$1,000. for all persons who use laser equipment in the facility, who are not exempt and are licensed electrologists.

(64B8-56.002(2)(b) and 64B8-51.006(3)(h)3, F.A.C.)

(6) through (7) No change.

Rulemaking Specific Authority 456.077(1), (2) FS. Law Implemented 456.072(3)(b), 456.077(1), (2), 478.51, 478.52 FS. History--New 11-16-93, Formerly 61F6-80.002, Amended 1-2-95, Formerly 59R-55.002, Amended 11-13-97, 10-12-98, 2-11-01, 2-20-02, 11-12-02, 7-16-03, 2-12-07, _____.

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: December 1, 2011

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: October 3, 2013

Section III Notice of Changes, Corrections and Withdrawals

DEPARTMENT OF EDUCATION

State Board of Education

RULE NO.: RULE TITLE:
6A-1.09981 Implementation of Florida's System of
 School Improvement and Accountability
 NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 39, No. 182, September 18, 2013 issue of the Florida Administrative Register.

Paragraph (5)(e) of Rule 6A-1.09981 was amended to read:

(5)(e) If the school grade preliminarily calculated for a school based on the points earned in paragraph (5) and the grade scale in paragraph (6) is more than one (1) letter grade below the school's grade in the prior year, the points assigned based on subparagraphs (5)(a)1., 2., and 3. shall be adjusted such that the school's letter grade is reduced by no more than one (1) letter grade. The difference between current year points earned and the points necessary to receive a one (1) letter grade reduction will be allocated evenly across the components in subparagraphs (5)(a)1., 2., and 3. in order to ensure that a school's grade is based upon the components of student achievement, learning gains and the improvement of the lowest 25th percentile as set forth in Section 1008.34, F.S.

This adjustment shall be limited to the years 2011-12 through ~~2014-15~~ 2013-14.

DEPARTMENT OF EDUCATION

State Board of Education

RULE NO.: RULE TITLE:
6A-1.099828 School Accountability for Exceptional
 Student Education (ESE) Center Schools
 NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 39, No. 181, September 17, 2013 issue of the Florida Administrative Register.

Paragraph (2)(b) was amended to read:

(b) "Exceptional Student Education (ESE) Center School" means, for accountability purposes, a school specifically designed to meet the needs of students with disabilities, that has a unique master school identification number assigned under Rule 6A-1.0014, F.A.C., and in which all students in attendance in grades K-12 are identified as students with a disability on student demographic records submitted by Florida school districts during the October (Survey 2) FTE reporting period as specified in Rule 6A-1.0451, F.A.C.; and a special ~~separate~~ day school as defined in Rule 6A-6.0311, F.A.C., where all students in attendance in K-12 are students with disabilities as indicated in Section 1007.02(2), F.S.

Paragraph (3)(b) was amended to read:

(b) Prior to calculation of school improvement ratings under Rule ~~6A-1.099822~~, ~~6A-1.09981~~, F.A.C., and school grades under Rule 6A-1.09981, F.A.C., school districts will be provided the opportunity to submit additions to and deletions from the ESE center school list. Documentation required to make an addition or deletion to the list shall include, ~~at a~~ ~~minimum~~:

DEPARTMENT OF EDUCATION

State Board of Education

RULE NO.: RULE TITLE:
6A-4.00821 Florida Educational Leadership Examination
 NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 39, No. 163, August 21, 2013 issue of the Florida Administrative Register.

Paragraph (10)(a) was amended to read:

(a) Requests for Score Verification. An examinee who fails one (1) or more subtests of the examination, including the performance assessment, within ten (10) scale score points of the passing scale score (200) may file a written request with the test administration agency to verify that the subtest(s) were scored accurately. The request shall be filed no later than

thirty (30) days after the date the score report was released by the test administration agency. The fee for score verification shall be seventy-five (75) dollars ~~per-subtest~~. The test administration agency shall notify the examinee of the results of the request within thirty (30) days of receipt of the request and fee.

DEPARTMENT OF EDUCATION

State Board of Education

RULE NO.: RULE TITLE:
 6A-6.0202 Awarding High School Diplomas to
 Honorably Discharged Veterans
 NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 39, No. 181, September 17, 2013 issue of the Florida Administrative Register.

Form FLVET-01, Veterans High School Diploma Application, as incorporated by reference was amended to delete the requirement to have the signature of the veteran or next of kin to be notarized by a notary public.

AGENCY FOR HEALTH CARE ADMINISTRATION

Medicaid

RULE NO.: RULE TITLE:
 59G-1.040 Pre-Admission Screening and Resident
 Review
 NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 39, No. 167, August 27, 2013 issue of the Florida Administrative Register.

PURPOSE AND EFFECT: The last sentence is deleted.

SUMMARY: The second word, SUMMARY:, is deleted.

NOTE: The Agency has determined that the electronic uploading materials incorporated by reference in paragraph 59G-1.040(2)(e), F.A.,C., and subparagraph 59G-1.040(2)(k)1. would constitute a violation of federal copyright law. This material is available for public inspection and examination at the Agency for Health Care Administration, 2727 Mahan Drive, Tallahassee, FL 32308 and at the time of adoption may be viewed at the Department of State, Administrative Register and Code, Room 701, The Capital, 402 South Monroe St., Tallahassee, FL 32399.

AGENCY FOR HEALTH CARE ADMINISTRATION

Medicaid

RULE NO.: RULE TITLE:
 59G-1.040 Pre-Admission Screening and Resident
 Review
 NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph

120.54(3)(d)1., F.S., published in Vol. 39, No. 167, August 27, 2013 issue of the Florida Administrative Register.

59G-1.040 Pre-Admission Screening and Resident Review.

(1) No change.

(a) The Pre-Admission Screening and Resident Review (PASRR) is a federal requirement mandated by the Social Security Act, Title 42, Subpart C, Sections 483.100 through 483.138, Code of Federal Regulations Nursing Home Reform Act, as amended. It is intended to ensure that Medicaid-certified nursing facility applicants and residents with a diagnosis of or suspicion of serious mental illness or intellectual disabilities, or related conditions, are identified and admitted or allowed to remain in the nursing facility only if there is a verified need for such services.

(b) No change.

~~(e) Florida's PASRR process promotes community-focused, patient centered care by ensuring psychological, psychiatric, and functional needs are considered along with personal goals and preferences when planning long term care services. Multiple state agencies and providers work together to ensure the individual's long term care needs are met in the most integrated setting appropriate.~~

(2) No change.

(a) No change.

(b) Agency for Persons with Disabilities – The Florida Agency for Persons with Disabilities (APD) works in partnership with local communities to support persons with developmental disabilities in living, learning and working in their communities. APD serves Floridians with autism, cerebral palsy, Down syndrome, intellectual disabilities, Prader-Willi syndrome, and spina bifida. APD is responsible for completing the Pre-Admission Screening and Resident Review (PASRR) Level II evaluations and determinations for intellectual disabilities (ID) or related conditions.

~~(c)(b)~~ No change.

(d)(e) Child(ren) – Individuals who are under the age of 21 age three through 20.

~~(d) Early Steps – Florida's early intervention system, administered by the Florida Department of Health, Children's Medical Services, that offers services to eligible infants and toddlers (birth through age three) with significant delays or a condition likely to result in a developmental delay. Early intervention is provided to support families and caregivers in developing the competence and confidence to help their child learn and develop.~~

(e) Florida Department of Children and Families – The Florida Department of Children and Families (DCF) is the agency in Florida that supports Florida families through a variety of human services programs such as the DCF Mental

Health program and the Automated Community Connection to Economic Self Sufficiency (ACCESS) program. The DCF Mental Health program office or State-designated contracted provider is responsible for completing the Pre-Admission Screening and Resident Review (PASRR) Level II evaluations and determinations for serious mental illness (SMI). ACCESS helps to promote strong and economically self-sufficient communities by providing food, cash and medical assistance to individuals and families on the road to economic recovery. ACCESS is responsible for determining Medicaid eligibility, including eligibility for Medicaid long-term care services.

(f)(e) Intellectual Disability (ID) – As defined in the Social Security Act, Title 42, Subpart C, Section 483.102(b)(3), Code of Federal Regulations, individuals are determined to have ID (mild, moderate, severe, or profound) according to the criteria in American Association on Mental Retardation's Manual on Classification in Mental Retardation (1983) the American Association on Intellectual Disabilities' manual entitled, Intellectual Disability: Definition, Classification, and Systems of Supports (11th Ed. 2010), incorporated by reference. The American Association on Mental Retardation's Manual on Classification in Mental Retardation (1983) is available for inspection at the Agency for Health Care Administration, Building 3, 2727 Mahan Drive, Tallahassee, Florida, 32308. ID includes related conditions, i.e., individuals who have a severe, chronic disability that meets all of the following conditions:

1. through 3. No change.
4. No change.
- a. through f. No change.

(g) Inter-Facility Transfer – The transfer of a resident from one nursing facility to another nursing facility.

- (h)(f) No change.
(i)(g) No change.

(g)(h) New Admission – An individual admitted to any a nursing facility (NF) for the first time or not admitted as a readmission or not admitted as an inter-facility transfer.

- (h)(i) No change.

(i)(j) Readmission. – An individual who is readmitted within 90 days to any an NF from a hospital to which the individual was originally transferred by an that NF for receiving care.

(j)(k) Serious Mental Illness (SMI) – As defined in the Social Security Act, Title 42, Subpart C, Section 483.102(b)(1), Code of Federal Regulations, an individual is considered to have an SMI, if the individual meets the following requirements on diagnosis, level of impairment, and duration of illness:

1. Diagnosis: A major mental disorder under the Diagnostic and Statistical Manual of Mental Disorders (3rd 4th Ed., Revised 1987 2000), incorporated by reference, such as a

schizophrenic, mood, paranoid, panic, or other severe anxiety disorder; somatoform disorder; personality disorder; other psychotic disorder; or another mental disorder that may lead to a chronic disability, but not a primary diagnosis of dementia, including Alzheimer's disease or a related disorder, or a nonprimary diagnosis of dementia unless the primary diagnosis is a major mental disorder. The Diagnostic and Statistical Manual of Mental Disorders (3rd Ed. R. 1987) is available for inspection at the Agency for Health Care Administration, Building 3, 2727 Mahan Drive, Tallahassee, Florida, 32308.

2. through 3. No change.

(k)(l) through (l)(m) No change.

(3) The Level I PASRR Screener or, for children under age three, the Early Steps program, must be notified whenever an individual is referred to an NF for admission.

(4) No change.

(a) through (b) No change.

(e) Individuals not requiring a Level I PASRR prior to admission to an NF, referred to as provisional admissions, are as follows:

1. In cases of delirium, a Level I PASRR must be completed within seven days after the delirium clears;

2. For emergency admissions requiring protective services, a Level I PASRR must be completed within seven days of admission;

3. An individual admitted to an NF for a caregiver's respite, unless the stay exceeds 30 days; however, a Level I PASRR must be completed in advance of the expiration of the 30 days, if the stay is expected to exceed the time limit;

4. An individual who is admitted to an NF under the 30-day hospital discharge exception, pursuant to Title 42, Code of Federal Regulations, section 483.106(b)(2); however, if the individual's stay exceeds the 30 days, a Level I PASRR must be completed no later than the 40th day; or

5. A child admitted to an NF under age three; however, a Level I PASRR must be completed within seven days of the child's third birthday, if the child is still residing in the NF.

(c)(d) The Level I PASRR must be completed by the Level I PASRR Screener prior to an individual's admission to an NF subject to the exceptions in subparagraphs (4)(e)1- 5.

(d)(e) No change.

1. through 5. No change.

6. An assessment conducted by CARES if the individual is an adult the Department of Elder Affairs (DOEA), if appropriate;

7. An assessment conducted by the Children's Multidisciplinary Assessment Team (CMAT) if the individual is a child, if appropriate; and

8. An assessment conducted by the Early Steps program, if appropriate.

~~(e)(f)~~ The Level I PASRR Screener is responsible for documenting ~~on a Level I PASRR screening~~ whether the individual is seeking a provisional admission into an NF and the type of provisional admission. They are also responsible for documenting and tracking the appropriate time limits for when a Level I PASRR must be completed for these provisional admissions and making certain that the individual is referred for a Level II PASRR prior to the expiration of the time period.

(5) No change.

(a) through (c) No change.

1. In cases of delirium, a Level II PASRR must be completed within seven days after the delirium clears;

2. For emergency admissions requiring protective services, a Level II PASRR must be completed within seven days of admission;

~~3.4.~~ No change.

~~2. If a child under age three is admitted to the NF, then a Level II PASRR must be completed within seven days of the child's third birthday;~~

~~4.3.~~ If the individual does not enter the NF within 30 days of the Level II PASRR evaluation, the a new Level II PASRR must be reviewed and validated completed prior to admission to the NF;

~~5.4.~~ No change.

~~6.5.~~ If there is a significant change in the resident's mental or physical condition, the nursing facility must notify the Level I PASRR Screener in accordance with 42 USC 1396r, and a new Level II PASRR must be completed; ~~or~~

~~7.6.~~ If an individual is admitted to an NF for a caregiver's respite, a Level II PASRR must be completed in advance of the expiration of 14 30 days, if the stay is expected to exceed the 14 30-day time limit no more than twice a year; or:

8.6. Excluding the above-listed exceptions in 1-7, within seven days of receiving a Level I PASRR indicating a diagnosis or suspicion of SMI and/or ID or a related condition.

(d) through (f) No change.

1. through 7. No change.

~~8. Documents that a pre admission counseling packet was reviewed and provided to the individual or legal guardian, if appropriate, including a signed receipt of the packet; however, in the event the individual or legal guardian refuses to sign off on the packet, the Level II PASRR evaluator will document their refusal;~~

~~(8)(9)~~ through ~~(11)(12)~~ No change.

(g) through (h) No change.

(6) No change.

(a) DCF must ensure completion of the Level II PASRR evaluations for individuals ~~age three years and older~~ whose Level I PASRR indicated a suspicion of SMI.

(b) No change.

1. Confirm or rule out the presence of SMI. A qualified mental health professional must confirm or reject the suspicion of SMI indicated in the Level I PASRR by reviewing accurate and recent data of performing a comprehensive history and a physical examination of the person, or performing or ensuring the performance of the same, including:

a. through g. No change.

2. through 3. No change.

(7) Level II PASRR ~~Evaluations~~ for Individuals for Whom a Level I PASRR Indicated a Suspicion of ID.

(a) APD must ensure completion of the Level II PASRR evaluations for individuals ~~age three and older~~ whose Level I PASRR indicated a suspicion of ID.

(b) No change.

1. through 3. No change.

a. through c. No change.

i. through v. No change.

d. through h. No change.

i. Speech and language (communication) development, such as expressive language (verbal and nonverbal), receptive language (verbal and nonverbal), extent to which non-oral nonoral communication systems can improve the individual's function capacity, auditory functioning, and extent to which amplification devices (for example, hearing aid) or a program of amplification can improve the individual's functional capacity;

j. through o. No change.

(c) No change.

(8) through (10) No change.

(11) No change.

(a) Nursing facilities are required to maintain copies of all PASRR screenings, evaluations, and re-evaluations in the resident's file for the duration of the individual's stay in the facility and for a period of five years,~~even~~ after the resident has been discharged or has been transferred to another facility.

(b) No change.

(12) No change.

(a) No change.

(b) The Level I PASRR Screener must perform a quality assurance review of Level II PASRR screenings to determine compliance with the requirements outlined in this rule, the Social Security Act, Title 42, Subpart C, sections 483.100 through 483.138, Code of Federal Regulations, the Florida Medicaid State Plan federal regulations, state law, and the executed memorandum of understanding. If deficiencies are found, the Level I PASRR Screener will notify the agency performing the Level II PASRR of the deficiencies. Within five business days of receipt of the notice, the agency will correct all deficiencies and submit an amended Level II PASRR.

~~(13)(a) Annual Reporting to the Secretary of the United States Department of Health and Human Services.~~

~~(b) Florida Medicaid must report annually to the Secretary of Health and Human Services the number and disposition of residents not requiring NF services, but requiring specialized services; and residents not requiring NF services and not requiring specialized services.~~

Rulemaking Authority 409.919 FS. Law Implemented 409.902, 409.905(8), 409.912, ~~409.913~~ FS. History—New _____.

The following changes have been made to the SUMMARY section of the notice:

NOTE: The Agency has determined that the electronic uploading materials incorporated by reference in paragraph 59G-1.040(2)(e) and subparagraph 59G-1.040(2)(k)1. would constitute a violation of federal copyright law. This material is available for public inspection and examination at the Agency for Health Care Administration, 2727 Mahan Drive, Tallahassee, FL 32308 and at the time of adoption, may be viewed at the Department of State, Administrative Register and Code, Room 701, The Capital, 402 South Monroe St., Tallahassee, FL 32399.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Professional Engineers

RULE NO.: RULE TITLE:
61G15-22.001 Continuing Education Requirements
NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 39, No. 204, October 18, 2013 issue of the Florida Administrative Register.

The correction is needed to add information for requesting a hearing. The correction is as follows:

“IF REQUESTED WITHIIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE ANNOUNCED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE REGISTER.”

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Zana Raybon, Executive Director, Board of Professional Engineers, 2507 Callaway Road, Suite 200, Tallahassee, Florida 32399-55267

DEPARTMENT OF ENVIRONMENTAL PROTECTION

RULE NOS.: RULE TITLES:
62-716.460 Annual Recycling Reports
62-716.470 Voluntary Certification Program for Materials Recovery Facilities

62-716.480 Methods and Criteria for Calculating County Recycling Rates
62-716.900 Forms

NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 39, No. 205, October 21, 2013 issue of the Florida Administrative Register.

A Notice of Change for the proposed rule was published in Vol. 39, No. 204, October 18, 2013 issue of the Florida Administrative Register (FAR). That Notice did not include a contact person. That contact person is: Ron Henricks, Department of Environmental Protection, MS 4555, 2600 Blair Stone Road, Tallahassee, Florida 32399-2400, telephone: (850)245-8717 or email at Ron.Henricks@dep.state.fl.us.

This correction does not affect the substance of the Notice of Change as originally published in the October 18, 2013 issue of the FAR, which is as follows:

62-716.460 Annual Recycling Reports.

(1) Section 403.7032(3), F.S., requires each state agency, ~~K-12 public school~~, public institution of higher learning, community college, and state university, including all buildings that are occupied by municipal, county, or state employees and entities occupying buildings managed by the Department of Management Services, to annually report all recycled materials to the county using the Department's designated reporting format. That designated format is Form 62-716.900(5), Annual Recycling Report from Public Sector Entities to Counties, effective [eff. date], hereby adopted and incorporated by reference, and which may be submitted electronically or on paper. Copies of this form are available on the internet at http://www.dep.state.fl.us/waste/quick_topics/forms/pages/62-716.htm, from a local District Office or by writing to the Department of Environmental Protection, Waste Reduction Section, 4555, 2600 Blair Stone Road, Tallahassee, Florida 32399-2400.

(2) through (3) No change.

Rulemaking Authority 403.704, FS. Law Implemented 403.7032, 403.706, FS. History—New [eff. date].

62-716.470 Voluntary Certification Program for Materials Recovery Facilities.

(1) Any owner or operator of a materials recovery facility that wishes to participate in the voluntary certification program established in Section 403.705(4), F.S, shall submit an application electronically or on paper for annual certification using form 62-716.900(1), Application for Voluntary Materials Recovery Facility Certification, effective [eff. Date], hereby adopted and incorporated by reference.

Copies of this form are available at http://www.dep.state.fl.us/waste/quick_topics/forms/pages/62-716.htm or by contacting the Waste Reduction Section, MS 4555, Division of Waste Management, Department of Environmental Protection, 2600 Blair Stone Road, Tallahassee, Florida 32399-2400. This form may be submitted along with a request to modify the facility's permit, or it may be submitted as part of a new or renewal permit application.

(2) To qualify for certification, the owner or operator must demonstrate that:

(a) The facility recycles at least 50% of the municipal solid waste received, on an average annual basis, as reported on Form 62-701.900(7), Annual Report for a Construction and Demolition Debris Facility, as required by Rule 62-701.710(8)(b) which is hereby adopted and incorporated by reference; and

(b) Neither the facility nor the owner or operator have been the subject of a formal enforcement action that resulted in a finding that a violation of Florida statutes, rules, orders, or permit conditions occurred within 12 months prior to the submittal of the certification application.

(3) Where the applicant qualifies for certification in accordance with subsection (2) above, the certification shall be issued for the corresponding calendar year. The department will annually verify eligibility for certification via the form referenced in paragraph (2)(a) to determine the continued eligibility of the certificate holder during the tenure of its permits. Where the certificate holder qualifies for certification for subsequent calendar years during the tenure of its permit, a certification shall be issued annually for each of the corresponding subsequent calendar years.

Rulemaking Authority 403.704, FS. Law Implemented 403.705, 403.7032, 403.706, FS. History—New [eff. date].

62-716.480 Methods and Criteria for Calculating County Recycling Rates.

(1) through (2) No change.

(3) No change.

(a) through (c) No change.

(d) Recycling does not include any process that is a use that constitutes disposal, even if that process does have some beneficial use. For example, the use of municipal solid waste as fill material in a manner that constitutes disposal, such as filling a borrow pit with unprocessed construction and demolition debris, would not be considered recycling for the purpose of calculating county recycling rates. The use of processed clean debris as fill material, or the use of other processed municipal solid waste authorized by the department

pursuant to a permit or other order issued under Part IV of Chapter 373, Chapter 378, or Chapter 403, F.S., for use as fill material, is not considered a use that constitutes disposal, as long as such use is integral to a land improvement project (including environmental land reclamation or restoration) or is necessary for the construction of appurtenant structures or facilities as part of a real property improvement.

Rulemaking Authority 403.704, 403.706, 403.708, FS. Law Implemented 403.7032, 403.706, 403.708, FS. History—New [eff. date].

62-716.900 Forms. No change.

(1) Form 62-716.900(1), Application for Voluntary Materials Recovery Facility Certification, as required by Rule 62-716.470(1), F.A.C., effective _____.

(2) Form 62-716.900(2), Small County Consolidated Solid Waste Grant Application, as required by Rule 62-716.500(2), F.A.C., effective [eff. date].

(3) Form 62-716.900(3), Waste Tire Grant Application, as required by Rule 62-716.600, F.A.C., effective [eff. date].

(4) Form 62-716.900(4), County Annual Report, as required by Rule 62-716.450, F.A.C., effective [eff. date].

(5) Form 62-716.900(5), Annual Recycling Report from Public Sector Entities to Counties, as required by Rule 62-716.460(1), F.A.C., effective [eff. date].

(6) Form 62-716.900(6), Annual Voluntary Recycling Recognition Form, as required by subsections 62-716.460(2) and (3), F.A.C. [eff. date].

Rulemaking Authority 120.55, 403.061, 403.704, FS. Law Implemented 120.55, 403.7032, 403.706, 403.7095, FS. History—New 5-16-89, Amended 7-14-91, Formerly 17-716.900, Amended 11-16-94, 2-20-96, [eff. date].

DEPARTMENT OF ENVIRONMENTAL PROTECTION

RULE NOS.: RULE TITLES:

62-722.200

Definitions

62-722.400

Procedures for Certification and Reporting

NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 39, No. 205, October 21, 2013 issue of the Florida Administrative Register.

A Notice of Change for the proposed rule was published in Vol. 39, No. 204, October 18, 2013 issue of the Florida Administrative Register (FAR). That Notice did not include a contact person. That contact person is: Ron Henricks, Department of Environmental Protection, MS 4555, 2600 Blair Stone Road, Tallahassee, Florida 32399-2400, telephone: (850)245-8717 or email at Ron.Henricks@dep.state.fl.us.

This correction does not affect the substance of the Notice of Change as originally published in the October 18, 2013 issue of the FAR, which is as follows:

62-722.200 Definitions.

In addition to applicable definitions in Rule 62-701.200, F.A.C., the following words, phrases, or terms as used in this chapter, unless the context clearly indicates otherwise, shall have the following meanings:

(1) through (8) No change.

(9) "Recovered materials" means metal, paper (including cardboard), glass, plastic, textile, or rubber materials that have known recycling potential, can be feasibly recycled, and have been diverted and source separated or have been removed from the solid waste stream for sale, use, or reuse as raw materials, whether or not the materials require subsequent processing or separation from each other, but does not include materials destined for any use that constitutes disposal. Recovered materials as described above are not solid waste. Recovered materials do not include other important recyclable materials such as lumber, concrete, brick, wallboard, waste tires, used oil filters, and other materials that are not one of the six types of recovered materials that are specifically identified according to Section 403.703, F.S. ~~in this subsection.~~

(10) through (13) No change.

Rulemaking Authority 403.061, 403.704, 403.7046 FS. Law Implemented 403.703, 403.704, 403.7046 FS. History—New 1-1-95, Amended [eff. date].

62-722.400 Procedures for Certification and Reporting.

(1) through (8) No change.

(9) No change.

(a) Form 62-722.400(9)(a), Application for Recovered Materials Certification, as required by Rule 62-722.400(1), F.A.C., effective [eff. date].

(b) Form 62-722.400(9)(b), Reporting Form for Recovered Materials, as required by subsection 62-722.400(2), F.A.C., effective date [eff. date].

Rulemaking Authority 403.061, 403.704, 403.7046 FS. Law Implemented 403.705, 403.7046 FS. History—New 1-1-95, Amended 12-17-96, [eff. date].

Section IV
Emergency Rules

NONE

Section V
Petitions and Dispositions Regarding Rule
Variance or Waiver

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Hotels and Restaurants

RULE NO.: RULE TITLE:

61C-5.001 Safety Standards

NOTICE IS HEREBY GIVEN that on October 15, 2013, the Department of Business and Professional Regulation, Division of Hotels and Restaurants, Bureau of Elevator Safety, received a petition for Mills Park Apartments. Petitioner seeks a variance of the requirements of ASME A17.1b, Section 2.20.1, 2.18.5.1, 2.20.4, 2.20.5 and 2.20.9 as adopted by paragraph 61C-5.001(1)(a), Florida Administrative Code that requires steel ropes of a minimum diameter of 9.5 mm which poses a significant economic/financial hardship. Any interested person may file comments within 14 days of the publication of this notice with Mark Boutin, Bureau of Elevator Safety, 1940 North Monroe Street, Tallahassee, Florida 32399-1013 (VW2013-346).

A copy of the Petition for Variance or Waiver may be obtained by contacting: Mark Boutin, Bureau of Elevator Safety, 1940 North Monroe Street, Tallahassee, Florida 32399-1013.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Hotels and Restaurants

RULE NO.: RULE TITLE:

61C-5.001 Safety Standards

NOTICE IS HEREBY GIVEN that on October 16, 2013, the Department of Business and Professional Regulation, Division of Hotels and Restaurants, Bureau of Elevator Safety, received a petition for One Ocean Plaza. Petitioner seeks a temporary variance of the requirements of ASME A17.3, Section 3.11.3, as adopted by subsection 61C-5.001(1), Florida Administrative Code that requires upgrading the elevators with firefighters' emergency operations which poses a significant economic/financial hardship. Any interested person may file comments within 14 days of the publication of this notice with Mark Boutin, Bureau of Elevator Safety, 1940 North Monroe Street, Tallahassee, Florida 32399-1013 (VW2013-347).

A copy of the Petition for Variance or Waiver may be obtained by contacting: Mark Boutin, Bureau of Elevator Safety, 1940 North Monroe Street, Tallahassee, Florida 32399-1013.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Hotels and Restaurants

RULE NO.: RULE TITLE:

61C-5.001 Safety Standards

NOTICE IS HEREBY GIVEN that on October 17, 2013, the Department of Business and Professional Regulation, Division of Hotels and Restaurants, Bureau of Elevator Safety, received a petition for Northrop Grumman 228. Petitioner seeks an emergency variance of the requirements of ASME A17.1b, Section 2.20.4, 2.18.5.1 and 8.11.2.1.3(cc)(1) & (3) as adopted by paragraph 61C-5.001(1)(a), Florida Administrative Code that requires steel ropes of a minimum diameter of 9.5 mm which poses a significant economic/financial hardship. Any interested person may file comments within 5 days of the publication of this notice with Mark Boutin, Bureau of Elevator Safety, 1940 North Monroe Street, Tallahassee, Florida 32399-1013 (VW2013-348).

A copy of the Petition for Variance or Waiver may be obtained by contacting: Mark Boutin, Bureau of Elevator Safety, 1940 North Monroe Street, Tallahassee, Florida 32399-1013.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Hotels and Restaurants

RULE NO.: RULE TITLE:

61C-5.001 Safety Standards

The Department of Business and Professional Regulation, Division of Hotels and Restaurants, Bureau of Elevator Safety hereby gives notice: : on October 18, 2013, the Division issued an order. The Final Order was in response to a Petition for an emergency temporary Variance from Chipola Apartments, filed October 2, 2013, and advertised on October 7, 2013 in Vol. 39, No. 195, of the Florida Administrative Register. No comments were received in response to the petition. The Final Order on the Petition for Variance grants the Petitioner a variance from Rule 3.11.3 ASME A17.3, 1996 edition, as adopted by paragraph 61C-5.001(1)(a), Florida Administrative Code that requires upgrading the elevators with firefighters' emergency operations because the Petitioner has demonstrated that the purpose of the underlying statute has been met and that Petitioner would suffer a substantial hardship if required to comply with this rule (VW2013-331).

A copy of the Order or additional information may be obtained by contacting: Mark Boutin, Bureau of Elevator Safety, 1940 North Monroe Street, Tallahassee, Florida 32399-1013.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Hotels and Restaurants

RULE NO.: RULE TITLE:

61C-5.001 Safety Standards

The Department of Business and Professional Regulation, Division of Hotels and Restaurants, Bureau of Elevator Safety hereby gives notice: on October 18, 2013, the Division issued an order. The Final Order was in response to a Petition for an emergency temporary Variance from Embassy Suites Orlando-Jamaican Court, filed October 3, 2013, and advertised on October 8, 2013 in Vol. 39, No. 196, of the Florida Administrative Register. No comments were received in response to the petition. The Final Order on the Petition for Variance grants the Petitioner a variance from Rule 3.11.3 ASME A17.3, 1996 edition, as adopted by paragraph 61C-5.001(1)(a), Florida Administrative Code that requires upgrading the elevators with firefighters' emergency operations because the Petitioner has demonstrated that the purpose of the underlying statute has been met and that Petitioner would suffer a substantial hardship if required to comply with this rule (VW2013-336).

A copy of the Order or additional information may be obtained by contacting: Mark Boutin, Bureau of Elevator Safety, 1940 North Monroe Street, Tallahassee, Florida 32399-1013.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Hotels and Restaurants

RULE NO.: RULE TITLE:

61C-5.001 Safety Standards

The Department of Business and Professional Regulation, Division of Hotels and Restaurants, Bureau of Elevator Safety hereby gives notice:

On October 18, 2013, the Division issued an order. The Final Order was in response to a Petition for an emergency temporary Variance from Westcott Station, filed October 7, 2013, and advertised on October 10, 2013 in Vol. 39, No. 198, of the Florida Administrative Register. No comments were received in response to the petition. The Final Order on the Petition for Variance grants the Petitioner a variance from Rule 3.11.3 ASME A17.3, 1996 edition, as adopted by paragraph 61C-5.001(1)(a), Florida Administrative Code that

requires upgrading the elevators with firefighters' emergency operations because the Petitioner has demonstrated that the purpose of the underlying statute has been met and that Petitioner would suffer a substantial hardship if required to comply with this rule (VW2013-338).

A copy of the Order or additional information may be obtained by contacting: Mark Boutin, Bureau of Elevator Safety, 1940 North Monroe Street, Tallahassee, Florida 32399-1013.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Hotels and Restaurants

RULE NO.: RULE TITLE:

61C-5.001 Safety Standards

The Department of Business and Professional Regulation, Division of Hotels and Restaurants, Bureau of Elevator Safety hereby gives notice: on October 18, 2013, the Division issued an order. The Final Order was in response to a Petition for an emergency Variance from Grove (The), filed October 7, 2013, and advertised on October 10, 2013 in Vol. 39, No. 198, of the Florida Administrative Register. No comments were received in response to the petition. The Final Order on the Petition for Variance grants the Petitioner a variance from Rule 2.20.4, 2.18.5.1, and 8.11.2.1.3(cc)(1) & (3) ASME A17.1b, 2009 edition, as adopted by paragraph 61C-5.001(1)(a), Florida Administrative Code that requires steel ropes of a minimum diameter of 9.5 mm because the Petitioner has demonstrated that the purpose of the underlying statute has been met and that Petitioner would suffer a substantial hardship if required to comply with this rule (VW2013-340).

A copy of the Order or additional information may be obtained by contacting: Mark Boutin, Bureau of Elevator Safety, 1940 North Monroe Street, Tallahassee, Florida 32399-1013.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Hotels and Restaurants

RULE NO.: RULE TITLE:

61C-5.001 Safety Standards

The Department of Business and Professional Regulation, Division of Hotels and Restaurants, Bureau of Elevator Safety hereby gives notice: on October 18, 2013, the Division issued an order. The Final Order was in response to a Petition for a Variance from Shops at St. Pete (The), filed September 26, 2013, and advertised on September 30, 2013 in Vol. 39, No. 190, of the Florida Administrative Register. No comments were received in response to the petition. The Final Order on the Petition for Variance grants the Petitioner a variance from Rule 2.18.5.1 and 2.20.1 ASME A17.1b, 2009 edition, as adopted by paragraph 61C-5.001(1)(a), Florida Administrative

Code that requires steel ropes of a minimum diameter of 9.5 mm because the Petitioner has demonstrated that the purpose of the underlying statute has been met and that Petitioner would suffer a substantial hardship if required to comply with this rule (VW2013-328).

A copy of the Order or additional information may be obtained by contacting: Mark Boutin, Bureau of Elevator Safety, 1940 North Monroe Street, Tallahassee, Florida 32399-1013.

DEPARTMENT OF HEALTH

Division of Environmental Health

RULE NO.: RULE TITLE:

64E-11.008 Other Facilities and Operations

NOTICE IS HEREBY GIVEN that on October 15, 2013, the Department of Health, received a petition for Emergency Variance from subsection 64E-11.008(2), Florida Administrative Code (FAC), from Tony Smith, TNT Braden River, LLC for Paddywagon Irish Pub located at 4402-1 State Road 64 East, Bradenton, FL 34206. Subsection 64E-11.008(2), F.A.C., requires studs, joists and rafters should not be left exposed in food preparation areas. Comments on this petition should be filed with Althea Gibson, Agency Clerk, Department of Health, Office of General Counsel, 4052 Bald Cypress Way, BIN A02, Tallahassee, Florida 32399-1703, within 14 days of this notice.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Robin Eychaner, Bureau of Environmental Health, 4052 Bald Cypress Way, BIN A08, Tallahassee, Florida 32399-1710 or by calling (850)245-4444, extension 2457.

Section VI

Notice of Meetings, Workshops and Public Hearings

DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES

Division of Plant Industry

The Lettuce Advisory Committee announces a public meeting to which all persons are invited.

DATE AND TIME: October 30, 2013, 12:00 Noon

PLACE: UF-EREC, 3200 East Palm Beach Road, Belle Glade, Florida 33430

GENERAL SUBJECT MATTER TO BE CONSIDERED: Overview of Dow's Closer Insecticide for Leafy Vegetables; Breeding Lettuce for Resistance to Bacterial Leaf Spot; Old and New Business.

A copy of the agenda may be obtained by contacting: Stephen Basore, Chairman, (561)996-1980.

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 2 days before the workshop/meeting by contacting: UF-Everglades Research and Education Center, (561)993-1500. 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).

DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES

Florida Forest Service

The Florida Forest Service announces a public meeting to which all persons are invited.

DATE AND TIME: Monday, November 4, 2013, 10:00 a.m.

PLACE: Conference call number: 1(888)670-3525, when prompted dial 2939148824# or Doyle Conner Building, 3125 Conner Boulevard, Tallahassee, Florida 32399-1650, First Floor, Suite B, Room 165

GENERAL SUBJECT MATTER TO BE CONSIDERED: General meeting items, election of officers, and final Cycle 2 Grant funding in a conference call meeting of the Off-Highway Vehicle Recreation Advisory Committee.

A copy of the agenda may be obtained by contacting: Stefis Demetropoulos, 3535 NE 39th Avenue, Gainesville, Florida 32609, (352)955-2083, Stefis.Demetropoulos@freshfromflorida.com.

DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES

Division of Licensing (Formerly 1C)

RULE NO.: RULE TITLE:

5N-1.134 Licensed Firearms Instructors; Schools or Training Facilities; License Application

The Department of Agriculture and Consumer Services announces a hearing to which all persons are invited.

DATE AND TIME: October 22, 2013, 10:00 a.m.

PLACE: Betty Easley Conference Center, Capital Circle Office Center, 4075 Esplanade Way, Tallahassee, Florida

GENERAL SUBJECT MATTER TO BE CONSIDERED: Notice is hereby given by the Department of Agriculture and Consumer Services that the meeting referenced above is hereby canceled. The initial notice of meeting was published in the FAR on October 8, 2013 (Vol. 39, No. 196).

A copy of the agenda may be obtained by contacting: Not applicable.

REGIONAL PLANNING COUNCILS

Central Florida Regional Planning Council

The Central Florida Regional Planning Council announces a public meeting to which all persons are invited.

DATE AND TIME: November 7, 2013, 9:30 a.m.

PLACE: Polk County Emergency Operations Center (EOC), 1890 Jim Keene Boulevard, Winter Haven, FL

GENERAL SUBJECT MATTER TO BE CONSIDERED: Regular quarterly meeting of the Local Emergency Planning Committee (LEPC) and/or its subcommittees, to discuss the provision of the Emergency Planning Community Right-to-Know Program. Also, items pertaining to the State Emergency Response Commission (SERC) may be discussed.

A copy of the agenda may be obtained by contacting: Chuck Carter at ccarter@cfrpc.org or at (863)534-7130, ext. 107.

If any person decides to appeal any decision made by the Board with respect to any matter considered at this meeting or hearing, he/she will need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence from which the appeal is to be issued.

REGIONAL PLANNING COUNCILS

Central Florida Regional Planning Council

The Central Florida Regional Planning Council announces a public meeting to which all persons are invited.

DATE AND TIME: November 6, 2013, 10:00 a.m.

PLACE: Avon Park Air Force Range, 29 South Boulevard, Avon Park AFR, FL 33825-9381

GENERAL SUBJECT MATTER TO BE CONSIDERED: This will be an Avon Park Joint Land Use Study (JLUS) Policy Committee Meeting to receive the Noise Study results. Contact Kathy Hall at khall@cfrpc.org to receive instructions on passing security onto the range.

A copy of the agenda may be obtained by contacting: Kathy Hall, Program Coordinator, (863)534-7130, ext. 129 or at khall@cfrpc.org.

If any person decides to appeal any decision made by the Board with respect to any matter considered at this meeting or hearing, he/she will need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence from which the appeal is to be issued.

DEPARTMENT OF ENVIRONMENTAL PROTECTION

The Division of Recreation and Parks, Myakka River Management Coordinating Council announces a public meeting to which all persons are invited.

DATE AND TIME: November 8, 2013, 9:00 a.m. – 12:00 Noon

PLACE: Lemon Bay Park, 570 Bay Park Blvd., Englewood, FL 34223

GENERAL SUBJECT MATTER TO BE CONSIDERED: Conduct Council Business for administering the Myakka River as a Wild and Scenic River.

A copy of the agenda may be obtained by contacting: Chris Oliver, Division of Recreation and Parks, District 4 Administration, 1843 S. Tamiami Tr., Osprey, FL 34229 or by calling (941)486-2052.

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 5 days before the workshop/meeting by contacting: Chris Oliver, (941)486-2052. 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).

If any person decides to appeal any decision made by the Board with respect to any matter considered at this meeting or hearing, he/she will need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence from which the appeal is to be issued.

DEPARTMENT OF ENVIRONMENTAL PROTECTION

The Division of Recreation and Parks announces a public meeting to which all persons are invited.

DATE AND TIME: Monday, October 28, 2013, 7:00 p.m. (EDT)

PLACE: Taylor County Extension Office, 203 Forest Park Drive, Perry, Florida 32348

GENERAL SUBJECT MATTER TO BE CONSIDERED: Presentation of an update to the management plan for Forest Capital Museum State Park.

A copy of the agenda may be obtained by contacting: Debra Walker, Park Services Specialist, Forest Capital Museum State Park at 204 Forest Park Drive, Perry, Florida 32348, (850)584-3227, fax: (850)584-3488 or email: Debra.L.Walker@dep.state.fl.us. A copy of the draft plan and agenda are available before the date of the public hearing online at <http://sharepoint.dep.state.fl.us/PublicNotices>.

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: Debra Walker, Park Services Specialist, Forest Capital Museum State Park at 204 Forest Park Drive, Perry, Florida 32348, (850)584-3227, fax: (850)584-3488 or email: Debra.L.Walker@dep.state.fl.us. 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).

For more information, you may contact: Debra Walker, Park Services Specialist, Forest Capital Museum State Park at 204 Forest Park Drive, Perry, Florida 32348, (850)584-3227, fax: (850)584-3488 or email: Debra.L.Walker@dep.state.fl.us.

DEPARTMENT OF HEALTH

Board of Nursing

The Florida Board of Nursing announces a telephone conference call to which all persons are invited.

DATE AND TIME: October 30, 2013, 11:00 a.m. EST.

PLACE: Department of Health, Tallahassee at Meet Me Number 1(888)670-3525, code 4764781998

GENERAL SUBJECT MATTER TO BE CONSIDERED: Full Board General Business.

A copy of the agenda may be obtained by contacting: Joe Baker Jr., Executive Director, 4052 Bald Cypress Way, Bin #C02, Tallahassee, FL 32399-3252.

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: the Board at (850)245-4125. 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).

If any person decides to appeal any decision made by the Board with respect to any matter considered at this meeting or hearing, he/she will need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence from which the appeal is to be issued.

DEPARTMENT OF HEALTH

Board of Osteopathic Medicine

The Probable Cause Panel of the Board of Osteopathic Medicine announces a telephone conference call to which all persons are invited.

DATE AND TIME: October 29, 2013, 2:00 p.m., E.S.T.

PLACE: Conference call number: 1(888)670-3525; participant passcode: 6558995979

GENERAL SUBJECT MATTER TO BE CONSIDERED: To review those cases on which a determination of existence of probable cause has already been made.

A copy of the agenda may be obtained by contacting: Anthony Jusevitch, Executive Director at (850)245-4161 or 4052 Bald Cypress Way, #C-06, Tallahassee, FL 32399.

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 5 days before the workshop/meeting by contacting: Christy Robinson at (850)245-4161. 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).

If any person decides to appeal any decision made by the Board with respect to any matter considered at this meeting or hearing, he/she will need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence from which the appeal is to be issued.

DEPARTMENT OF HEALTH

Division of Health Access and Tobacco

The Florida Department of Health Division of Public Health St, Statistics and Performance Management, Bureau of Community Health Assessment, Health Resources & Access Section announces public meetings to which all persons are invited.

DATES AND TIMES: November 19, 2013, 2:00 p.m. – 4:00 p.m.; December 17, 2013, 2:00 p.m. – 4:00 p.m.; January 21, 2014, 2:00 p.m. – 4:00 p.m.; February 18, 2014, 2:00 p.m. – 4:00 p.m.; March 18, 2014, 2:00 p.m. – 4:00 p.m.

PLACE: Conference call number: 1(888)670-3525; participant passcode: 5488072525 then #

GENERAL SUBJECT MATTER TO BE CONSIDERED: To identify objectives and obligations of the Physician Workforce Advisory Council.

A copy of the agenda may be obtained by contacting: Joseph_Alvarez@doh.state.fl.us, (850)245-4444, ext. 3785.

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: Joseph_Alvarez@doh.state.fl.us. 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).

If any person decides to appeal any decision made by the Board with respect to any matter considered at this meeting or hearing, he/she will need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence from which the appeal is to be issued.

For more information, you may contact: Joseph_Alvarez@doh.state.fl.us, (850)245-4444, ext. 3785.

DEPARTMENT OF CHILDREN AND FAMILY SERVICES
Substance Abuse Program

The Board of Directors of the Florida Civil Commitment Center Financing Corporation (the “Corporation”), whose sole member is the State of Florida Department of Children and Families announces a public meeting to which all persons are invited.

DATE AND TIME: November 8, 2013, 10:00 a.m. (EST)

PLACE: One Park Place, Suite 500, 621 NW 53rd Street, Boca Raton, Florida

GENERAL SUBJECT MATTER TO BE CONSIDERED: This notice reschedules the public meeting previously planned for October 25, 2013.

For the purpose of conducting the annual meeting of the directors and electing the officers of the Corporation.

The following have been proposed for election to serve as officers of the Corporation for the offices set forth opposite their names until the next annual meeting of the directors of the Corporation or until the election and qualification of their successors or until their earlier death, resignation, or removal:

Manuel Fernandez, Chairman and President

Jorge Dominicus, Secretary and Treasurer

John Bulfin: Vice President, Assistant Secretary, and Assistant Treasurer

The meeting will be open to the public. Those who wish to call into the meeting may do so by calling the following conference number: 1(866)280-1456 and using code number *3201686*.

A copy of the agenda may be obtained by contacting: Jimmers Micallef by phone at (850)717-4294 or by email at Jimmers_Micallef@dcf.state.fl.us.

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 3 days before the workshop/meeting by contacting: Jimmers Micallef by phone at (850)717-4294 or by email at Jimmers_Micallef@dcf.state.fl.us. 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).

For more information, you may contact: Jimmers Micallef by phone at (850)717-4294 or by email at Jimmers_Micallef@dcf.state.fl.us.

DEPARTMENT OF CHILDREN AND FAMILY SERVICES
Substance Abuse Program

The Board of Directors of the South Florida Evaluation and Treatment Center Financing Corporation (the “Corporation”) whose sole member is the State of Florida Department of Children and Families announces a public meeting to which all persons are invited.

DATE AND TIME: November 8, 2013, 10:05 a.m. (EST)

PLACE: One Park Place, Suite 500, 621 NW 53rd Street, Boca Raton, Florida

GENERAL SUBJECT MATTER TO BE CONSIDERED: This notice reschedules the public meeting previously planned for October 25, 2013.

For the purpose of conducting the annual meeting of the directors and electing the officers of the Corporation.

The following have been proposed for election to serve as officers of the Corporation for the offices set forth opposite their names until the next annual meeting of the directors of the Corporation or until the election and qualification of their successors or until their earlier death, resignation, or removal:

Manuel Fernandez, Chairman and President
Jorge Dominicus, Secretary and Treasurer
John Bulfin: Vice President, Assistant Secretary, and Assistant Treasurer

The meeting will be open to the public. Those who wish to call into the meeting may do so by calling the following conference number: 1(866)280-1456 and using code number *3201686*.

A copy of the agenda may be obtained by contacting: Jimmers Micallef by phone at (850)717-4294 or by email at Jimmers_Micallef@dcf.state.fl.us.

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 3 days before the workshop/meeting by contacting: Jimmers Micallef by phone at (850)717-4294 or by email at Jimmers_Micallef@dcf.state.fl.us. 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).

For more information, you may contact: Jimmers Micallef by phone at (850)717-4294 or by email at Jimmers_Micallef@dcf.state.fl.us.

DEPARTMENT OF CHILDREN AND FAMILY SERVICES
Substance Abuse Program

The Board of Directors of the South Florida State Hospital Financing Corporation (the "Corporation") whose sole member is the State of Florida Department of Children and Families announces a public meeting to which all persons are invited.

DATE AND TIME: November 8, 2013, 10:10 a.m. (EST)
PLACE: One Park Place, Suite 500, 621 NW 53rd Street, Boca Raton, Florida

GENERAL SUBJECT MATTER TO BE CONSIDERED:
This notice reschedules the public meeting previously planned for October 25, 2013.

For the purpose of conducting the annual meeting of the directors and electing the officers of the Corporation.

The following have been proposed for election to serve as officers of the Corporation for the offices set forth opposite their names until the next annual meeting of the directors of the Corporation or until the election and qualification of their successors or until their earlier death, resignation, or removal:

Manuel Fernandez, Chairman and President
Jorge Dominicus, Secretary and Treasurer
John Bulfin: Vice President, Assistant Secretary, and Assistant Treasurer

The meeting will be open to the public. Those who wish to call into the meeting may do so by calling the following

conference number: 1(866)280-1456 and using code number *3201686*.

A copy of the agenda may be obtained by contacting: Jimmers Micallef by phone at (850)717-4294 or by email at Jimmers_Micallef@dcf.state.fl.us

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 3 days before the workshop/meeting by contacting: Jimmers Micallef by phone at (850)717-4294 or by email at Jimmers_Micallef@dcf.state.fl.us. 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).

For more information, you may contact: Jimmers Micallef by phone at (850)717-4294 or by email at Jimmers_Micallef@dcf.state.fl.us.

DEPARTMENT OF FINANCIAL SERVICES

Division of Treasury

The Department of Financial Services announces a public meeting to which all persons are invited.

DATE AND TIME: Monday, October 28, 2013, 9:30 a.m. (Eastern Standard Time), and will conclude no later than 5:00 p.m. (Eastern Standard Time) that same day

PLACE: J. Edwin Larson Building, Room 116, 200 East Gaines Street, Tallahassee, Florida 32399

GENERAL SUBJECT MATTER TO BE CONSIDERED:
Invitation to Negotiate DFS ITN 11/12-16 for Global Custody, Investment Consulting and Securities Lending. The purpose of this public meeting will be for the Negotiation Team members to discuss and prepare their recommendation regarding the above mentioned Invitation to Negotiate.

A copy of the agenda may be obtained by contacting: Fran Spivey, Purchasing Manager, Florida Department of Financial Services at (850)413-2065.

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 3 days before the workshop/meeting by contacting: Fran Spivey, Purchasing Manager, Florida Department of Financial Services at (850)413-2065. 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).

For more information, you may contact: Fran Spivey, Purchasing Manager, Florida Department of Financial Services at (850)413-2065.

JACOBS ENGINEERING – DEERFIELD BEACH

The Florida Department of Transportation announces a public meeting to which all persons are invited.

DATE AND TIME: Tuesday, October 29, 2013, 2:00 p.m.

PLACE: St. Lucie Transportation Planning Organization, 466 S.W. Port St. Lucie Boulevard, Port St. Lucie, Florida 34953

GENERAL SUBJECT MATTER TO BE CONSIDERED: This meeting will introduce elected officials and agencies to the Port St. Lucie Boulevard Project Development and Environment (PD&E) Study, from Becker Road to Darwin Boulevard, Financial Project ID No. 431752-1-22-01, Federal Aid Project No. 0761-016-P, and Efficient Transportation Decision Making (ETDM) No. 13802. This study will analyze potential improvements to Port St. Lucie Blvd. for current and future transportation needs. This meeting is being held to afford agencies/elected officials the opportunity to ask questions and discuss their views concerning the location, design, social, economic and environmental effects of this study. A PowerPoint presentation about the project will be given.

Public participation is solicited without regard to race, color, national origin, age, sex, religion, disability or family status.

A copy of the agenda may be obtained by contacting: Ray Holzweiss, Project Manager, Florida Department of Transportation, District Four.

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: Ray Holzweiss, Project Manager, Florida Department of Transportation, District Four. 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).

For more information, you may contact: Ray Holzweiss, Project Manager, Florida Department of Transportation, District Four, 3400 West Commercial Boulevard, Fort Lauderdale, Florida 33309, (954)777-4425, toll-free at 1(866)336-8435, extension 4141 or by email: ray.holzweiss@dot.state.fl.us.

JACOBS ENGINEERING – DEERFIELD BEACH

The Florida Department of Transportation announces a public meeting to which all persons are invited.

DATE AND TIME: Tuesday, October 29, 2013, 5:30 p.m. – 7:30 p.m. Open House, 6:00 p.m. Presentation

PLACE: St. Lucie Transportation Planning Organization, 466 S.W. Port St. Lucie Boulevard, Port St. Lucie, Florida, 34953

GENERAL SUBJECT MATTER TO BE CONSIDERED: This meeting will introduce the public to the Port St. Lucie Boulevard Project Development and Environment (PD&E)

Study, from Becker Road to Darwin Boulevard, Financial Project ID No. 431752-1-22-01, Federal Aid Project No. 0761-016-P, and Efficient Transportation Decision Making (ETDM) No. 13802. This study will analyze potential improvements to Port St. Lucie Blvd. for current and future transportation needs. This meeting is being held to afford interested persons the opportunity to ask questions and express their views concerning the location, design, social, economic and environmental effects of this study. A PowerPoint presentation about the project will be given at 6:00 p.m.

Public participation is solicited without regard to race, color, national origin, age, sex, religion, disability or family status.

A copy of the agenda may be obtained by contacting: Ray Holzweiss, Project Manager, Florida Department of Transportation, District Four.

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: Ray Holzweiss, Project Manager, Florida Department of Transportation, District Four. 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).

For more information, you may contact: Ray Holzweiss, Project Manager, Florida Department of Transportation, District Four, 3400 West Commercial Boulevard, Fort Lauderdale, Florida 33309, (954)777-4425, toll free at 1(866)336-8435, extension 4141 or by e-mail: ray.holzweiss@dot.state.fl.us.

Section VII Notice of Petitions and Dispositions Regarding Declaratory Statements

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Florida Condominiums, Timeshares and Mobile Homes

NOTICE IS HEREBY GIVEN that the Division of Florida Condominiums, Timeshares, and Mobile Homes, Department of Business and Professional Regulation, State of Florida, has received the petition for declaratory statement from Jean Mesler, In Re: Isla Merita Homeowners' Condominium Association II, Inc., Docket No. 2013042936, filed on October 15, 2013. The petition seeks the agency's opinion as to the applicability of Section 718.113(2), Florida Statutes as it applies to the petitioner.

Whether the board of directors of Isla Merita Homeowners' Condominium Association II, Inc. is authorized under article

XIV of the declaration to change the paint color on the exterior of the duplexes without a unit owner vote under Section 718.113(2), Florida Statutes.

A copy of the Petition for Declaratory Statement may be obtained by contacting: Danny Brown, Administrative Assistant II, at Department of Business and Professional Regulation, Division of Florida Condominiums, Timeshares, and Mobile Homes, 1940 North Monroe Street, Tallahassee, Florida 32399-2217, (850)717-1486, Daniel.Brown@myfloridalicense.com.

Please refer all comments to: Janis Sue Richardson, Chief Assistant General Counsel, Department of Business and Professional Regulation, Division of Florida Condominiums, Timeshares, and Mobile Homes, 1940 North Monroe Street, Tallahassee, Florida 32399-2202. Responses, motions to intervene, or requests for an agency hearing, §120.57(2), Fla. Stat., must be filed within 21 days of this notice.

Section VIII

Notice of Petitions and Dispositions Regarding the Validity of Rules

Notice of Petition for Administrative Determination has been filled with the Division of Administrative Hearings on the following rules:

NONE

Notice of Disposition of Petition for Administrative Determination has been filled with the Division of Administrative Hearings on the following rules:

NONE

Section IX

Notice of Petitions and Dispositions Regarding Non-rule Policy Challenges

NONE

Section X

Announcements and Objection Reports of the Joint Administrative Procedures Committee

NONE

Section XI Notices Regarding Bids, Proposals and Purchasing

DEPARTMENT OF EDUCATION

University of Central Florida

Bldg. 154 Notice of Change

NOTICE OF CHANGE

CALL FOR BIDS

made by the University of Central Florida

PROJECT NAME, NUMBER & LOCATION: Bldg. 154 –

Optical Materials Lab Addition, University of Central Florida

QUALIFICATION: All Bidders must be pre-qualified at the

time of bid opening in accordance with the Instructions to

Bidders, Article B-2. Bidder pre-qualifications are due to

Adrian Baus/Matern Professional Engineering on October 30,

2013 by 4:00 p.m. ~~October 11, 2013 by 5:00 p.m.~~ local time.

Sealed bids will be received on:

DATE AND TIME: November 14, 2013, ~~October 28, 2013,~~

until 2:00 p.m., local time.

PLACE: Facilities and Safety, Building 16, 3528 N. Perseus

Loop, Orlando, FL 32816-3020, at which time and place they

will be publicly opened and read aloud.

Contract award will be made subject to the availability of

funds.

PROPOSAL: Bids must be submitted in full and in accordance

with the requirements of the drawings and Project Manual,

which may be obtained or examined at the office of the

Architect/Engineer at Matern Professional Engineering, 130

Candace Drive, Maitland, FL 32751-3331, (407)740-5020.

For the bidding documents (plans and specs) email: Adrain

Baus, (abaus@matern.net) and Gina Seabrook

(gina.seabrook@ucf.edu).

PUBLIC ENTITY CRIMES: As required by University of

Central Florida Regulations 7.102.22, a consultant/contractor

may not submit a proposal for this project if it is on the

convicted vendor list for a public entity crime committed

within the past 36 months. The selected consultant/contractor

must warrant that it will neither utilize the services of, nor

contract with, any supplier, subcontractor, or consultant in

excess of \$15,000.00 in connection with this project for a

period of 36 months from the date of their being placed on the

convicted vendor list.

BADGING AND IDENTIFICATION: Criminal background checks, E-verification and drug testing verification will be provided for all employees and sub-contractors. Picture ID cards will be worn at all times workers are on the job.

**DEPARTMENT OF TRANSPORTATION
ROOF REPLACEMENT DISTRICT 7
HEADQUARTERS BUILDING**

Sealed bids will be received and publicly opened and read aloud by the Florida Department of Transportation at the following date, location, and local time: December 4, 2013, 2:30 p.m., 11201 N. McKinley Drive, Tampa, FL 33612 (Pelican Conference Room). **FINANCIAL PROJECT NO.:** 433782-1-52-01; **CONTRACT NO.:** E7J09.

PROJECT NAME: Roof Replacement District Seven Headquarters Building

PROJECT LOCATION: 11201 N. McKinley Drive, Tampa, FL 33612

PROJECT DESCRIPTION: Project in general includes the complete removal of the existing metal roofing system and related appurtenances in a phased manner and the subsequent installation of a new asphalt shingle roof system on the four hipped roof areas and the high center pyramid section. A new single-ply roof membrane system shall be installed on the low-slope transition roof areas. Work also includes gutters, collector boxes, and downspouts replacement, drainage modifications, cleaning and recording sizes of building perimeter underground roof stormwater pipe system.

PRE-BID MEETING (check appropriately) X Mandatory, A Mandatory Pre-Bid Meeting will be held on October 28, 2013, 10:00 a.m. local time at 11201 N. McKinley Drive, Tampa, FL 33612 in the Auditorium. Owner representatives will be present to discuss plans, specifications, and conditions of the project.

Bid Proposal documents will be issued only to those in attendance at the Pre-Bid Meeting shown above.

NOTE: Any contractor who fails to attend the mandatory pre-bid meeting will not be eligible to bid on this project.

Owner's Project Manager is Darron Derrick and he may be reached at (813)975-6629.

MINORITY BUSINESS ENTERPRISES (MBE) UTILIZATION: The Owner encourages the recruitment and utilization of certified and non-certified minority businesses. The Owner, its contractors, suppliers, and consultants should take all necessary and reasonable steps to ensure that minority businesses have an opportunity to compete for and perform contract work for the Owner in a nondiscriminatory environment.

BID PROPOSAL: Bids must be submitted in full accordance with the requirements of the Drawings, Specifications, Bidding Conditions, and Contractual Conditions, which may be examined and obtained from: Sharlena Korman at sharlena.korman@dot.state.fl.us, (813)975-6036.

INSURANCE: The awarded Bidder is responsible for maintaining the insurance coverage specified in the Non-Technical Specifications for the duration of this project.

PREQUALIFICATION: Each bidder shall submit a current General Contractor's license issued by the State of Florida and, if a Florida Corporation, a copy of the Corporate Charter as prequalification of their eligibility with the bid document to the Department of Transportation, Contracts Administration Office, 11201 N. McKinley Drive, Tampa, FL 33612. The bid will be rejected if a copy of the Contractors License is not included either with the bid or provided to the Owner prior to the Letting. After the bid opening, the lowest responsive bidder shall qualify in accordance with this contract document.

BID BOND: If the bid amount exceeds \$100,000, the bidder must provide with the bid, a Bid Guaranty of five percent (5%) of the actual total bid in the form of a certified check, cashier's check, treasurer's check, bank draft of any national or state bank, or a surety Bid Bond made payable to the Department of Transportation. A Bid Guaranty in an amount less than five percent (5%) of the actual bid will invalidate the bid. Bid Bonds shall conform to the Department's Bid/Proposal Bond Form furnished with the proposal package.

PERFORMANCE BOND and LABOR AND MATERIALS PAYMENT BOND: If the contract award amount exceeds \$100,000, both a Performance Bond and a Labor and Material Payment Bond of 100% each of the contract sum are required at the time of award.

BID POSTING/CONTRACT AWARD: The Bid Tabulation and Notice of Award Recommendation will be posted at the following location, date: 11201 N. McKinley Drive, Tampa, FL 33612 (Executive Conference Room) and on the District 7 Website on December 13, 2013, 5:00 p.m., through December 19, 2013, 5:00 p.m., <http://www.dot.state.fl.us/contractsadministrationdistrict7/Roof%20Replacement/Roof%20Replacement.shtm>. In the event the Bid Tabulation and Notice of Award Recommendation cannot be posted in this manner, all bidders will be notified by certified United States Mail, return receipt requested, express or fax delivery, receipt requested. If no protest is filed, the Owner will award the contract to the qualified, responsive low bidder. The Owner reserves the right to reject any or all bids.

BID SOLICITATION/AWARD/NON-AWARD PROTEST RIGHTS: Any person adversely affected by this Bid Solicitation shall file a notice of protest within 72 hours of receipt of the bid documents in accordance with Section 120.57(3), Florida Statutes and Rule Chapter 28-110, Florida Administrative Code. Any person adversely affected by the intended decision of the Owner to award a contract or to reject all bids shall file a notice of protest within 72 hours after the posting of the Summary of Bids (bid tabulation). If notice of intended decision is given by certified mail, express or fax delivery, the adversely affected person must file the notice of protest within 72 hours after receipt of the notice of intent.

A formal written protest must be filed within 10 days after filing the notice of protest. The formal written protest shall state with particularity the facts and law upon which the protest is based. All protests must be submitted in accordance with Section 120.569 and 120.57, Florida Statutes. The required notice of protest and formal protest must each be timely filed with the Clerk of Agency Proceedings, Office of General Counsel, 605 Suwannee Street, Room 550, MS 58, Tallahassee, Florida 32399-0450. Failure to file a protest within the time prescribed in Section 120.57(3), Florida Statutes, shall constitute a waiver of proceedings under Chapter 120, Florida Statutes.

DISCRIMINATION CLAUSE: An entity or affiliate who has been placed on the discriminatory vendor list may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity, per Section 287.134(3)(a), Florida Statutes.

PUBLIC ENTITY CRIME INFORMATION STATEMENT: A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction.

**Section XII
Miscellaneous**

NONE

**Section XIII
Index to Rules Filed During Preceding
Week**

NOTE: The above section will be published on Tuesday beginning October 2, 2012, unless Monday is a holiday, then it will be published on Wednesday of that week.
