

Section I Notice of Development of Proposed Rules and Negotiated Rulemaking

**DEPARTMENT OF BUSINESS AND PROFESSIONAL
REGULATION**

RULE NO.: 61-20.010
RULE TITLE: Disciplinary Guidelines
PURPOSE AND EFFECT: The proposed amendments will update and revise Rule 61-20.010, F.A.C., to incorporate amendments to sections 468.436(2)(b)7. and 468.436(2)(b)8., Florida Statutes, providing for disciplinary action for: (a) failing to disclose any conflict of interest as required by section 468.4335; or (b) violating chapter 718, chapter 719, or chapter 720 during the course of performing community association management services pursuant to a contract with a community association as defined in section 468.431(1).
SUBJECT AREA TO BE ADDRESSED: Rule 61-20.010, F.A.C., sets forth disciplinary action for community association managers and community association management firms, for: (a) failing to disclose any conflict of interest as required by section 468.4335; or (b) violating chapter 718, chapter 719, or chapter 720 during the course of performing community association management services pursuant to a contract with a community association as defined in section 468.431(1).
RULEMAKING AUTHORITY: 455.2273(1), F.S.
LAW IMPLEMENTED: 455.227, 455.2273, 468.436, F.S.
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, IF AVAILABLE, IS: Susan Hartmann Swartz, Rules Attorney, Office of the General Counsel, Department of Business and Professional Regulation, 2601 Blair Stone Road, Tallahassee, Florida 32399-2212, (850)717-1252, susan.swartz@myfloridalicense.com..
THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS NOT AVAILABLE.

Section II Proposed Rules

**DEPARTMENT OF AGRICULTURE AND CONSUMER
SERVICES**

Florida Forest Service
RULE NOS.: 5I-7.004
RULE TITLES: Application Procedures and Requirements

5I-7.005 Technical Review and Evaluation of Project Applications
 5I-7.007 Ranking, Review and Approval of Project Acquisition List
 5I-7.008 Title and Survey
 5I-7.010 Negotiations and Purchase Instruments
 5I-7.011 Board Action
 5I-7.013 Multi-Party Acquisitions
 5I-7.014 Compliance, Monitoring and Enforcement

PURPOSE AND EFFECT: The purpose of this rulemaking is to clarify and update the department’s rules and incorporated forms to increase efficiency in reviewing applications and acquiring rural lands protection easements. The proposed rules will update requirements for when the department must obtain approval of the Board of Trustees of the Internal Improvement Trust Fund for a purchase agreement, in response to HB 1279 and HB 1379, which were passed by the 2023 Legislature.

SUMMARY: The proposed amendments update the type of easement used by of the program, reflect the current program address and electronic location of forms, clarify existing rule language, and create the Rural and Family Lands Protection Program Certification Form for carry-over applications. The proposed amendments require the department to submit a purchase agreement for approval only if the purchase price exceeds \$5 million, based on statutory changes.

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: The department’s economic analysis of the adverse impact or potential regulatory costs of the proposed rules do not exceed any of the criteria established in Section 120.541(2)(a), Florida Statutes. The proposed amendments will not add any cost to regulated businesses or the department. Additionally, no interested party submitted additional information regarding the economic impact.

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: 259.105(3)(i), 570.07(23), 570.71(10), FS.

LAW IMPLEMENTED: 259.105, 259.105(3)(i), 570.71, 570.715, 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: Natalie Lozano, Rural and Family Lands Protection Program, 315 South Calhoun Street, Suite 500, Tallahassee, FL 32301; (850)681-5828; RFLPP@fdacs.gov.

THE FULL TEXT OF THE PROPOSED RULE IS:

5I-7.004 Application Procedures and Requirements.

(1) For purposes of Sections 259.105(3)(i), and 570.71, F.S., anyone submitting an application for consideration of a Project shall utilize Form FDACS-11207, Rural & Family Lands Protection Program Application, Rev. 12/24 04/23, hereby incorporated by reference and immediately available on the internet at:

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

<http://www.flrules.org/Gateway/reference.asp?No=Ref-15367>

or by sending a request to the following mail or email address. When an application review cycle is announced, applications must be submitted by electronic portal entry or mail or email to:

Florida Department of Agriculture and Consumer Services,
 Rural and Family Lands Protection Program
~~Florida Forest Service~~
315 South Calhoun Street, Suite 500
~~3125 Conner Boulevard, Suite "J"~~
 Tallahassee, FL 32301-1843 32399-1650
~~RFLPP@FDACS.gov.~~

Applications must be delivered by 5:00 p.m. (Eastern Standard Time), on the final day of the application period, as announced pursuant to subsection 5I-7.004(2), F.A.C.

(2) No change.

(3) When an application review cycle is initiated by the Department, all Projects on the existing Project acquisition list will be carried over without submission of a new application, but will require the Landowner to submit Form FDACS-11210, a Rural & Family Lands Protection Program Project Certification Form, 04/24, hereby incorporated by reference and immediately available on the internet at :

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

or by sending a request to the above mail address. The form must be submitted by electronic portal entry or mailed unless the landowner notifies the Department in writing that the Project is withdrawn from the list. Landowners with property on the existing Project acquisition list shall submit descriptions of any changes to use or conditions on the property by the deadline for submission of new applications published in the Notice of Application Review Cycle. Failure to submit the

Project Certification Form will remove the project from consideration. If the Project no longer meets the Program eligibility criteria set forth in Rule 5I-7.003 5I-5.003, F.A.C., due to changes to use, boundaries, or conditions on the property, Division staff shall recommend to the Rural and Family Lands Selection Committee that the Project be deemed ineligible. When an application review cycle is initiated by the Department, all new and existing Projects will either be ranked or re-ranked in accordance with Rule 5I-7.007, F.A.C.

(4) Each Project application received shall, within 30 days of receipt, be reviewed by Division staff to verify sufficiency of information and that on its face it is eligible for further review and evaluation in accordance with this chapter.

(a) The Department shall notify the applicant with a notice of deficiency provided, via the applicant's preferred method of contact as indicated on the application, setting forth a description of the deficiency and instructions for resubmission. If the required information is not received in writing via the methods described in subsection 5I-7.004(1), F.A.C., and all reasonable attempts have been made to contact the landowner within five (5) business days of the applicant's receipt of the notice of deficiency, the application will be rejected.

(b) through (c) No change.

(5) No change.

(6) If the landowner contemplates a division of the property, the size and scope of such division must be specified in the application and must go before the Selection Committee for approval. No division of the property will be allowed after the approval of the Project without the written consent of the Department. The division must not result in any parcel being below the median size of farms in the county, as determined by the USDA Median Size of Farms by County Table, Version 2022 2017, hereby incorporated by reference and immediately available on the internet at:

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

<http://www.flrules.org/Gateway/reference.asp?No=Ref-15369>

or by sending a request to RFLPP@FDACS.gov or the mailing address provided in Rule 5I-7.004, F.A.C.

Rulemaking Authority 570.07(23), 570.71(10), 259.105(3)(i) FS. Law Implemented 570.71, 259.105(3)(i) FS. History—New 11-3-08, Amended 4-14-15, 6-12-23.

5I-7.005 Technical Review and Evaluation of Project Applications.

(1) No change.

(2) The Technical Review Team will be authorized to perform a site visit to each new Project by selected team member(s) for the purposes of inspecting, observing, and evaluating property characteristics, and the degree of quality of both the agricultural operations, the suitability for long-term

~~agricultural use, and the natural resource characteristics and the suitability for long term agricultural use.~~ The site visit will provide for an exchange of information between the landowner, property manager, and technical review team members.

(3) through (4) No change.

Rulemaking Authority 570.07(23), 570.71(10), 259.105(3)(i) FS. Law Implemented 570.71, 259.105(3)(i) FS. History—New 11-3-08, Amended 6-12-23, _____.

5I-7.007 Ranking, Review and Approval of Project Acquisition List.

(1) through (8) No change.

(9) All acquisition Projects approved by the Board shall be eligible for funding, with available resources targeted initially toward the highest-ranked Projects. However, the Board is authorized to approve the purchase of any Project from the list, pursuant to Section 259.105, F.S., any Project with cost-share opportunities, and any as well as boundary amendments to completed Projects previously ranked and acquired pursuant to prior lists. The boundary amendment shall not exceed 15% of the total Project acreage previously approved and does not need to be independently ranked. Such amendments must benefit both the Landowner and the Program, create a cohesive and consistent Project, and resolve issues such as title defects, road and plat abandonment, and in-holdings acquired subsequent to closing on the original Project acreage.

(10) No change.

(11) In the event there is no application review cycle initiated during the calendar year, the previously approved ~~previously approved~~ Project acquisition list may be used, subject to the availability of funds, until the Board approves a Project acquisition list. The Board may also re-approve the previous Project acquisition list.

Rulemaking Authority 570.07(23), 570.71(10), 259.105(3)(i) FS. Law Implemented 570.71, 259.105 FS. History—New 11-3-08, Amended 4-14-15, 6-12-23, _____.

5I-7.008 Title and Survey.

(1) through (2) No change.

(3) Condition of Title. The objective of negotiations for acquisition of property interests is to obtain all the landowner’s rights, title and interest in the property as are necessary for the planned easement. All exceptions, reservations, encroachments or other adverse conditions that are disclosed in the course of preparing to negotiate, negotiating, contracting or closing shall be individually examined and evaluated as to potential ~~possible~~ adverse effect on the objectives in acquiring the property interest. Such matters will be disclosed to the Board at the time the Project is submitted on the Department’s agenda for consideration by the Board.

(4) No change.

Rulemaking Authority 570.07(23), 570.71(10), 259.105(3)(i) FS. Law Implemented 570.71, 570.715, 259.105(3)(i) FS. History—New 11-3-08, Amended 6-12-23, _____.

5I-7.010 Negotiations and Purchase Instruments.

(1) through (5) No change.

(6) Pursuant to Section 570.715(5), F.S., appraisal(s) shall be confidential and exempt from the provisions of Section 119.07(1), F.S., as provided in Section 570.715(5), F.S., until an option contract is executed or, if an option contract is not executed, until (2) weeks before an agreement for purchase is considered for approval by the Board. However, the Department shall disclose appraisal reports to private landowners or their representatives during negotiations for acquisitions ~~has the authority, at its discretion, to disclose appraisal(s) to private landowners during negotiations for acquisitions under this Program if the Department determines that disclosure of such reports will bring the proposed acquisition to closure.~~

(7) through (10) No change.

(11) Pursuant to Section 570.71(14), F.S., notwithstanding any other law or rule, the Department shall submit a purchase agreement to the Board for approval only if the purchase price exceeds \$5 million ~~All agreements involving the purchase of a Perpetual Easement shall be reviewed and approved at a duly noticed meeting by the Board.~~

(12) All conveyances of a real property interest shall vest in the Board. The Board may agree to jointly share title with a federal agency, local government, or water management district that has contributed funds to the purchase of the easement being jointly acquired. The title interest shall be no greater than the percentage of financial contribution by the governmental entity.

(13) No change.

Rulemaking Authority 570.07(23), 570.71(10), 259.105(3)(i) FS. Law Implemented 570.71, 570.715, 259.105(3)(i) FS. History—New 11-3-08, Amended 6-12-23, _____.

5I-7.011 Board Action.

(1) No change.

(2) Pursuant to Section 570.71(14), F.S., notwithstanding any other law or rule, the Department shall submit a purchase agreement to the Board for approval only if the purchase price exceeds \$5 million ~~The Department shall obtain authorization from the Board prior for all acquisitions of interests in land wherein title thereto will vest in the Board.~~

Rulemaking Authority 570.07(23), 570.71(10), 259.105(3)(i) FS. Law Implemented 570.71, 570.715, 259.105(3)(i) FS. History—New 11-3-08, Amended 6-12-23, _____.

5I-7.013 Multi-Party Acquisitions.

(1) The Department may enter into an acquisition agreement with a cooperating entity, which may consist of a

federal agency, another state agency, a water management district, a local government or a nonprofit organization as defined in Section 570.715(5), F.S., for any property that has been authorized for acquisition pursuant to Section 570.71, F.S.

(2) through (3) No change.

Rulemaking Authority 570.07(23), 570.71(10), 259.105(3)(i) FS. Law Implemented 570.71, 570.715, 259.105(3)(i) FS. History—New 11-3-08, Amended 6-12-23, _____.

5I-7.014 Compliance, Monitoring and Enforcement.

(1) through (3) No change.

(4) The Department shall determine the frequency of easement monitoring. All Perpetual Easements shall be monitored utilizing Form FDACS-11208, Rural & Family Lands Protection Program Easement Monitoring Form, Rev. ~~05/24~~ ~~04/23~~, hereby incorporated by reference and immediately available on the internet at:

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

or by sending a request to: the Florida Department of Agriculture and Consumer Services, Rural and Family Lands Protection Program, 315 South Calhoun Street, Suite 500, Tallahassee, FL 32301-1843 ~~Florida Forest Service, 3125 Conner Boulevard, Suite “J”, Tallahassee, FL 32399 1650.~~

(5) No change.

(6) The Department shall review all monitoring reports for compliance with monitoring specifications and consistency with the terms and conditions of the Perpetual Easement.

Rulemaking Authority 570.07(23), 570.71(10), 259.105(3)(i) FS. Law Implemented 570.71, 259.105(3)(i) FS. History—New 11-3-08, Amended 4-14-15, 6-12-23, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
 Natalie Lozano, Rural and Family Lands Protection Program
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Board of Trustees for the Internal Improvement Trust Fund
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: December 17, 2024
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 16, 2024

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NOS.: RULE TITLES:
 12A-1.007 Aircraft, Boats, Mobile Homes, and Motor Vehicles
 12A-1.097 Public Use Forms
 12A-1.110 Hope Scholarship Program

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-1.007, F.A.C. (Aircraft, Boats,

Mobile Homes, and Motor Vehicles), is to reflect paragraph 212.05(1)(a), F.S., as amended by section 28, Chapter 2024-158, L.O.F., which provide that a nonresident purchaser of an aircraft or boat in Florida must execute an affidavit affirming that the boat or aircraft qualifies for the exemption provided in subparagraph 212.05(1)(a)2., F.S., and attests that the required documents will be timely provided to the Department, and to remove provisions rendered obsolete by the amendments. The purpose of the proposed amendments is also to incorporate the provisions of subparagraph 212.05(1)(c)3., F.S., as amended by section 28, Chapter 2024-158, L.O.F., which provides that a business established to lease or rent motor vehicles for at least 12 months may pay tax on the purchase of a motor vehicle instead of collecting tax on the subsequent long-term lease or rental of the vehicle. Further, the purpose of the proposed amendments is to remove the requirement that a sales invoice be sworn before a notary for an occasional or isolated sale of a boat rig or appurtenances sold with a mobile home to be tax exempt.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), and to Rule 12A-1.110, F.A.C. (Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit- new title), is to reflect the merging of the Hope Scholarship Program within the Florida Tax Credit Scholarship Program, as provided in section 212.1832, F.S., as amended by section 1, Chapter 2024-163, L.O.F., in the forms used to administer this Program and in the sales and use tax returns and instructions. Also, the purpose of the proposed amendments to Rule 12A-1.097, F.A.C., is to adopt, by reference, amendments to two applications for temporary tax exemption permits (Forms DR-1214 and DR-1214DCP) to include a sworn statement regarding the facts stated in the application and to update Form DR-1214.

SUMMARY: The proposed amendments to Rule 12A-1.007, F.A.C. (Aircraft, Boats, Mobile Homes, and Motor Vehicles), incorporate the provisions of subparagraph 212.05(1)(a)2., F.S., as amended by section 28, Chapter 2024-158, L.O.F., and remove provisions rendered obsolete by the amendment. The proposed amendments to Rule 12A-1.007, F.A.C., also provide that a nonresident purchaser of a boat or aircraft in Florida must execute an affidavit affirming that the boat or aircraft qualifies for the exemption provided in subparagraph 212.05(1)(a)2., F.S., and attests that the required documents will be timely provided to the Department. A new suggested affidavit is provided to include the conditions that must be met for the purchase of a boat or aircraft in Florida by a nonresident purchaser for use outside Florida to be exempt from sales and use tax. For boats of five net tons of admeasurement or larger, the nonresident purchaser may apply to the selling dealer for a decal set issued by the Department to allow the boat to remain in Florida waters for 90 days after the date of purchase and for

an extension decal set to allow the boat to remain in Florida waters for 180 days after the date of purchase. Provisions for the purchase of the decal sets from the Department and the selling dealer requirements regarding decal sets are included.

The proposed amendments to Rule 12A-1.007, F.A.C., also incorporate the provisions of subparagraph 212.05(1)(c)3., F.S., as amended by section 28, Chapter 2024-158, L.O.F., and provide that a business established to lease or rent motor vehicles for at least 12 months may pay tax on the purchase of a motor vehicle instead of collecting tax on the subsequent long-term lease or rental of the vehicle. Further, the proposed amendments remove the requirement that a sales invoice be sworn before a notary for an occasional or isolated sale of a boat rig or appurtenances sold with a mobile home to be tax exempt. The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), and to Rule 12A-1.110, F.A.C. (Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit- new title), reflect the merging of the Hope Scholarship Program within the Florida Tax Credit Scholarship Program, as provided in section 212.1832, F.S., as amended by section 1, Chapter 2024-163, L.O.F., in the amendments, adopted by reference, to the forms used to administer this Program and in the sales and use tax returns and instructions. Also, the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), adopt, by reference, amendments to two applications for temporary tax exemption permits (Forms DR-1214 and DR-1214DCP) to include a sworn statement regarding the facts stated in the application and to update Form DR-1214.

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 rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

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

RULEMAKING AUTHORITY: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1)(a)2.f., 212.0515(7), 212.0596(3), 212.06(5)(b)13., 212.0596(3), 212.06(5)(b)13., 212.07(1)(b), 212.08(7), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 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) FS.

LAW IMPLEMENTED: 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0601, 212.0606, 212.07(1), (2), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.255(2), (3), 213.29, 213.35, 213.37, 213.755, 215.26(2), (6), 215.26(2), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2), 681.104 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: January 14, 2025; 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 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 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. 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: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-1.007 Aircraft, Boats, Mobile Homes, and Motor Vehicles.

(1) through (8) No change.

(9) Boats.

~~(a) Effective September 1, 1992:~~

(a)1. No sales or use tax is due on the sale in Florida this state of a new or used boat by or through a registered dealer to a purchaser that is not a resident of Florida at the time of taking delivery of the boat when the conditions of subparagraph

212.05(1)(a)2., F.S., are met. Where there is a listing broker for the seller and a broker for the nonresident purchaser, the purchaser's broker is considered the selling dealer for purposes of this paragraph, which meets all the following conditions:

a. The boat is of a class or type which would be required to be registered, licensed, titled, or documented in this state or by the United States Government; and,

b. The sale is by or through a registered dealer who is the holder of a valid dealer's certificate of registration issued by the Florida Department of Revenue. Where there is a listing broker for the seller and a broker for the purchaser, the purchaser's broker shall be considered the selling dealer for purposes of this paragraph; and,

c. The purchaser removes the boat from this state within 10 days after the date of purchase or, if the boat is repaired or altered, within 20 days after completion of the repairs or alterations; and,

d. The purchaser at the time of taking delivery of the boat is not a resident of the State of Florida and does not make his permanent place of abode in Florida; and,

e. The purchaser, whether a natural person or a corporation, limited liability company, partnership, joint adventure, association, syndicate, business trust, trust, estate, or other form of artificial entity, is not engaged in Florida in any employment, trade, business, or profession in which the boat will be used; and,

f. The purchaser, if a corporation, has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,

g. The purchaser, if an artificial entity other than a corporation, has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida. Artificial entities other than corporations include, but are not limited to partnerships, joint adventures, associations, syndicates, limited liability companies, business trusts, trusts, and estates; and,

h. The purchaser within 30 days of the boat's departure from Florida furnishes the Department proof of timely removal of the boat from Florida. The documentary proof of removal may be in the form of invoices for fuel, dockage charges, or repairs issued by out of state vendors or suppliers, or other documentary evidence which specifically identify the boat and evidence its removal within the time period specified in subparagraph e.; and,

i. The purchaser within 90 days of the date of purchase provides the Department with written proof that the boat was licensed, registered, titled, or documented outside this state; and,

j. The selling dealer obtains from the purchaser an affidavit in which the purchaser attests that he has read the law providing

for the exemption, that he will remove the boat from this state within the time limit set in this paragraph, that no use will be made of the boat in this state other than to move the boat expeditiously out of Florida from the point of delivery or to a registered repair facility if repairs are to immediately follow the purchase of the boat, and that the boat will be removed from this state within 20 days (excluding tolled days) after completion of the repairs or alterations; and,

k. The seller provides to the Department within 30 days of the date of purchase a copy of the sales invoice, bill of sale and/or closing statement, and the original removal affidavit signed by the purchaser; and,

l. The seller maintains the sales invoice, bill of sale and/or closing statement, and a copy of the removal affidavit signed by the purchaser as part of his records for a period of at least 5 years or until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.

2. To claim the exemption, the nonresident purchaser must provide an affidavit to the selling dealer in which the nonresident purchaser affirms qualification for the exemption provided in subparagraph 212.05(1)(a)2., F.S., and attests the required documents will be timely provided to the Department. The following is a suggested format for an affidavit to be completed by the purchaser and furnished to the selling dealer:

**AFFIDAVIT FOR EXEMPTION OF BOAT SOLD FOR
REMOVAL
FROM THE STATE OF FLORIDA BY A NONRESIDENT
PURCHASER**

I, the undersigned, hereby affirm that:

• I have read the Florida Department of Revenue subsection 12A 1.007(9), F.A.C., and Section 212.05, F.S.; and,

• I am not a resident of the State of Florida and do not make my permanent place of abode in Florida at the time of taking delivery of the boat designated below; and,

• I am not engaged in Florida in any employment, trade, business, or profession in which the designated boat will be used in Florida; and,

• I represent a corporation which has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,

• I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida.

I hereby agree to provide the Florida Department of Revenue within 90 days of the date of purchase written proof that the boat herein identified and described was licensed, registered, or documented outside Florida.

I hereby agree to provide the Florida Department of Revenue within 30 days of the boat departing Florida invoices for fuel,

dockage charges, or repairs issued by out of state vendors or suppliers, or other documentary evidence which specifically identify the boat herein described, including the hull I.D. number.

I claim exemption under Section 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the boat designated below for the following reason:

() Boat will be removed by me or by my designated agent from the State of Florida within 10 days of the date of purchase.

() Boat is to be repaired or altered and will be removed from the State of Florida by me or by my designated agent within 20 days (excluding tolled days) after completion of the repairs or alterations consistent with Section 212.05, F.S.

Name of Purchaser _____

Purchaser's Permanent Address _____ (Street)
 _____ (City) _____ (State/Country)

Purchaser's Telephone Number () _____

Name of Selling Dealer _____

Address of Selling Dealer _____ (Street) _____
 _____ (City) _____ (State)

Selling Dealer's Florida Sales and Use Tax Registration Number _____

Selling Dealer's Telephone Number () _____

Date of Sale _____ (Month) _____ (Day)
 _____ (Year)

DESCRIPTION OF BOAT

Make _____ Model _____ Year _____ Hull No. _____
 _____ () New () Used

Name of Vessel _____

State/Country Registration and/or Coast Guard Documentation Number _____

Sales Price _____ Trade In Allowance _____ Net Amount Paid _____

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

 (Signature of Purchaser)

Original to be submitted to the Florida Department of Revenue, General Tax Administration MS 1 2800, P.O. Box 6417, Tallahassee, Florida 32314 6417.

1st copy to be retained by the dealer and made part of the dealer's records.

2nd copy: Purchaser's copy.

3.a. The nonresident purchaser of a boat of five net tons of admeasurement or larger may apply to the selling dealer for a decal set to allow the boat to remain in Florida for 90 days after the date of purchase as a qualifying boat. Boat dealers registered with the Department may purchase decal sets by submitting an Application/Order Form for Boat Decal Sets (Form DR-42, incorporated by reference in Rule 12A-1.097, F.A.C.) with

payment of \$20 per decal set to the Department. In the event the purchaser fails to provide to the Department documentation required under sub-subparagraphs h. and i. of subparagraph 1., the Department shall proceed against the purchaser for payment of the tax, penalty, and interest.

b. The nonresident purchaser of a qualifying boat may also apply to the selling dealer within 60 days after the date of purchase for an extension decal set for \$425.00, to allow the qualifying boat to remain in Florida for an additional 90 days. To obtain the extension decal set, the nonresident purchaser and the selling dealer must submit an Application for Extension of 90-Day Decal to 180 days (Form DR-42E, incorporated by reference in Rule 12A-1.097, F.A.C.) with payment to the Department. A qualifying boat displaying an extension decal before the original 90-day decal expires allows the qualifying boat to remain in Florida for a total of 180 days after the date of purchase. In the event the seller fails to maintain the records required under sub-subparagraphs j. and l. of subparagraph 1., the Department shall proceed against the seller for payment of the tax, penalty, and interest.

4. The selling dealer must provide to the Department within 30 days after the date of sale a copy of the sales invoice, bill of sale, closing statement, and the original affidavit signed by the purchaser. The selling dealer must maintain the sales invoice, bill of sale, or closing statement, and a copy of the affidavit signed by the purchaser for a period of at least five years or until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S. Notwithstanding the provisions of Section 212.05(1)(a)2., F.S., and this paragraph, the owner of a boat purchased in Florida may permit the boat to be returned to this state for repairs within 6 months from the date of departure without the boat being in violation of the law and without incurring liability for payment of tax or penalty on the purchase price of the boat so long as he removes the boat from this state within 20 days of the completion of the repairs and can prove that he did so by invoices for fuel or dockage charges issued by out-of-state vendors or suppliers, which specifically identify the boat and which are dated within 20 days after completion of the repairs.

5. The following is a suggested format for an affidavit to be completed by the purchaser and furnished to the selling dealer:

AFFIDAVIT FOR EXEMPTION OF BOAT SOLD FOR
 REMOVAL
 FROM THE STATE OF FLORIDA BY A NONRESIDENT
 PURCHASER

I, the undersigned, hereby affirm that:
 I am not a resident of the State of Florida and did not make my permanent place of abode in Florida at the time of taking delivery of the boat identified below and (mark which of the following applies):

() I am not engaged in Florida in any employment, trade, business, or profession for which the identified boat will be used in Florida.

() I represent a corporation which has no officer or director who is a resident of Florida or makes his or her permanent place of abode in Florida.

() I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of Florida or makes his or her permanent place of abode in Florida.

I qualify for the exemption under subparagraph 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the boat identified below for the following reason (mark which of the following applies):

() Boat will be removed by me or by my designated agent from Florida within 10 days after the date of purchase.

() Boat is to be repaired or altered and will be removed from Florida by me or by my designated agent within 20 days after completion of the repairs or alterations.

() Boat is five net tons of admeasurement or larger and I plan to have the boat in Florida for a period up to 90 days after the date of purchase. The selling dealer has affixed a decal set issued by the Florida Department of Revenue authorizing the boat to remain in Florida up to 90 days after the date of purchase. I understand that the boat must be removed from Florida within the 90-day period authorized by the decal set. I understand that I may apply to the selling dealer for an extension decal that authorizes the boat to remain in Florida for an additional 90 days, but not more than a total of 180 days after the date of purchase. I understand the application for an extension decal must be submitted to the selling dealer within 60 days after the date of purchase of the boat and that the extension decal set cost \$425.

I attest that I will provide the following to the Florida Department of Revenue:

() Within 30 days after the date of removal of the identified boat from Florida, invoices for fuel, dockage charges, or repairs issued by out-of-state vendors or suppliers or other documentary evidence which specifically identifies the boat, including the hull identification number, and its timely removal from Florida.

() Within 90 days after the date of removal of the identified boat from Florida, written proof that the boat was licensed, titled, registered, or documented outside Florida. If written proof is unavailable within 90 days after the date of purchase, proof that I have applied for the license, title, registration, or documentation of the boat outside Florida,

and, upon receipt, proof of license, title, registration, or documentation outside Florida.

Name of Purchaser _____

Purchaser's Permanent Address _____ (Street)
_____ (City) _____ (State/Country)

Purchaser's Telephone Number () _____

Name of Selling Dealer _____

Address of Selling Dealer _____ (Street)
_____ (City) _____ (State)

Selling Dealer's Florida Sales and Use Tax Registration Number _____

Selling Dealer's Telephone Number () _____

Date of Sale _____ (Month) _____ (Day)
_____ (Year)

DESCRIPTION OF BOAT

Make _____ Model _____ Year _____ Hull

Identification No. _____ () New () Used

Department of Revenue Decal Number (if issued)

Expiration Date _____

Department of Revenue Extension Decal Expiration Date (if issued) _____

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

(Signature of Purchaser)

Selling dealers must:

§ Provide the original affidavit signed by the nonresident purchaser, a copy of the sales invoice, closing statement, and bill of sale to the Florida Department of Revenue, General Tax Administration MS 1-2800, P.O. Box 6417, Tallahassee, Florida 32314-6417 within 30 days after the date of sale.

Retain a copy of the signed affidavit for their records.

Provide the nonresident purchaser a copy of the signed affidavit.

For purposes of this paragraph, any individual who maintains a place of abode in Florida is a Florida resident. A place of abode is a dwelling place maintained by a person, or by another for him, whether or not owned by such person, on other than a temporary or transient basis. The dwelling may be a house, apartment, mobile home, motor home, boat, a room, including a room in a hotel, motel or boarding house, or any other structure. Any individual qualifying for homestead exemption or voting rights in Florida is considered a Florida resident. Other factors which may establish Florida residency or domicile, but which are not alone conclusive, are ownership of a Florida residence, having Florida licenses (driver's license and/or other forms of licenses), or declaration of Florida residency on Federal or state tax returns.

6.a. In the event the nonresident purchaser fails to provide to the Department the documents required under subparagraph 212.05(1)(a)2., F.S., and included in the affidavit provided in subparagraph (9)(a)5., the Department will proceed against the purchaser for payment of the tax, penalty, and interest due on the purchase of the boat. Documents, as required in this paragraph to be provided to the Department, shall be mailed to the following address:

Florida Department of Revenue
General Tax Administration MS 1-2800
P.O. Box 6417
Tallahassee, Florida 32314-6417.

b. In the event the selling dealer fails to maintain the records required under subparagraph 212.05(1)(a)2., F.S., and listed in subparagraph (9)(a)4., the Department will proceed against the seller for payment of the tax, penalty, and interest due on the sale of the boat.

7. For purposes of this paragraph, any individual who maintains a place of abode in Florida is a Florida resident. A place of abode is a dwelling place maintained by a person, or by another for the person, whether or not owned by such person, on other than a temporary or transient basis. The dwelling may be a house, apartment, mobile home, motor home, boat, a room, including a room in a hotel, motel or boarding house, or any other structure. Any individual qualifying for homestead exemption or voting rights in Florida is considered a Florida resident. Other factors which are used to establish Florida residency or domicile, but alone are not conclusive, are ownership of a Florida residence, having Florida licenses (driver's license or other forms of licenses), or declaration of Florida residency on federal or state tax returns.

8. Documents, as required in this paragraph to be provided to the Department, are to be mailed to:

Florida Department of Revenue
General Tax Administration MS 1-2800
P.O. Box 6417
Tallahassee, Florida 32314-6417.

(b) No change.

(c) The occasional or isolated sale of a boat of a class or type required to be registered, licensed, titled, or documented in this state or by the United States Government is taxable based upon the total selling price of the complete boat rig, which includes the boat and its motor, trailer, and accessories, if any. However, the tax applies only to the boat and trailer, if the seller separately describes each of the other components and separately itemizes the sales price of each component on the sales invoice and the sales invoice is sworn to before a notary. Inboard machinery used to propel or power a boat and accessories attached to a boat or trailer are taxable. Sales of components of a boat rig by a person registered or required to be registered as a dealer are taxable.

(d) through (e) No change.

(10) Aircraft.

(a)1. No sales or use tax is due on the sale in Florida of new or used aircraft by or through a registered dealer to a purchaser that is not a resident of Florida at the time of taking delivery of the aircraft when in this state unless the selling dealer is the holder of a valid dealer's Certificate of Registration which authorizes the dealer to sell aircraft and the sale is made under the conditions of subparagraph 212.05(1)(a)2., F.S., are met specified in paragraph (b), (c), or (d). Where there is a listing broker for the seller and a broker for the nonresident purchaser, the purchaser's broker is shall be considered the selling dealer for purposes of this subsection.

2. To claim the exemption, the nonresident purchaser must provide an affidavit to the selling dealer in which the nonresident purchaser affirms qualification for the exemption provided in subparagraph 212.05(1)(a)2., F.S., and attests the required documents will be timely provided to the Department.

(b)1. Effective September 1, 1992, tax applies to all sales of aircraft in this state unless all the following conditions are met:

a. The selling dealer is the holder of a valid dealer's Certificate of Registration which authorizes the dealer to sell aircraft.

b. The purchaser at the time of taking delivery of the aircraft is a nonresident of the State of Florida and does not make his permanent place of abode in Florida; and,

c. The purchaser, whether a natural person or a corporation, limited liability company, partnership, joint adventure, association, syndicate, business trust, trust, estate, or other form of artificial entity, is not engaged in Florida in any employment, trade, business, or profession in which the aircraft will be used; and,

d. The purchaser, if a corporation, has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,

e. The purchaser, if an artificial entity other than a corporation, has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida. Artificial entities other than corporations include, but are not limited to partnerships, joint adventures, associations, syndicates, limited liability companies, business trusts, trusts, and estates; and,

f. The purchaser removes the aircraft from Florida within 10 days following the date of purchase or, if the aircraft is immediately placed in a registered repair facility, within 20 days following the completion of the repairs or alterations; and,

g. The purchaser within 30 days of the aircraft's departure from Florida furnishes the Department proof of timely removal

~~of the aircraft from Florida. The documentary proof of removal may be in the form of invoices for fuel, tie down charges, or hangar charges issued by out of state vendors or suppliers, or other documentary evidence which specifically identify the aircraft, including the FAA registration number, and constitute evidence that the aircraft was removed from Florida within the time period specified in subparagraph 6.; and,~~

~~h. The purchaser, within 90 days of the date of purchase, provides the Department with written proof that the aircraft was licensed, registered, or documented outside this state; and,~~

~~i. The selling dealer obtains from the purchaser an affidavit in which the purchaser attests that he has read the law providing for the exemption, that he will remove the aircraft from this state within the time limit set in this paragraph, that no use will be made of the aircraft in this state other than to move the aircraft expeditiously out of Florida from the point of delivery or to a registered repair facility if repairs are to immediately follow the purchase of the aircraft, and that the aircraft will be removed from this state within 20 days (excluding tolled days) after completion of the repairs or alterations; and,~~

~~3.j. The selling dealer must provide seller provides to the Department within 30 days after of the date of sale purchase a copy of the sales invoice, bill of sale, and/or closing statement, and the original removal affidavit signed by the purchaser. The selling dealer must maintain the sales invoice, bill of sale, closing statement, and a copy of the affidavit signed by the purchaser for a period of at least five years or until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.; and,~~

~~k. The seller maintains the sales invoice, bill of sale and/or closing statement, and a copy of the removal affidavit signed by the purchaser as part of his records for a period of at least 5 years or until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.~~

~~4.2. The following is a suggested format for an affidavit to be completed by the purchaser and furnished to the selling dealer:~~

~~AFFIDAVIT FOR EXEMPTION OF AIRCRAFT SOLD
FOR REMOVAL FROM
THE STATE OF FLORIDA BY A THE NONRESIDENT
PURCHASER
AFFIDAVIT~~

~~I, the undersigned, hereby affirm that:~~

~~I am not a resident of the State of Florida and did not make my permanent place of abode in Florida at the time of taking delivery of the aircraft identified below and (mark which of the following applies):~~

~~() I am not engaged in Florida in any employment, trade, business, or profession for which the identified aircraft will be used in Florida.~~

() I represent a corporation which has no officer or director who is a resident of Florida or makes his or her permanent place of abode in Florida.

() I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of Florida or makes his or her permanent place of abode in Florida.

I qualify for the exemption under subparagraph 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the aircraft identified below for the following reason (mark which of the following applies):

() Aircraft will be removed by me or by my designated agent from Florida to a jurisdiction within the United States or one of its territories within 10 days after the date of purchase.

() Aircraft is to be repaired or altered and will be removed from Florida by me or by my designated agent within 20 days after completion of the repairs or alterations.

() Aircraft will be registered in a foreign jurisdiction (any jurisdiction outside of the United States or any of its territories). The application for the aircraft's registration will be properly filed with a civil airworthiness authority of a foreign jurisdiction within 10 days after the date of purchase. Aircraft will be removed from Florida to a foreign jurisdiction within 10 days after the date the aircraft is registered by the applicable foreign airworthiness authority. Aircraft will be operated in Florida solely to remove the aircraft from Florida to a foreign jurisdiction.

I attest that I will provide the following to the Florida Department of Revenue:

() Within 30 days after the date of removal of the identified aircraft from Florida, invoices for fuel, tie-down or hangar charges, repairs, or other similar documentation issued by an out-of-state vendor or supplier which identifies the aircraft, including the Federal Aviation Administration (FAA) registration number or identification number issued by the civil airworthiness authority of a foreign jurisdiction, and its timely removal from Florida; and

() Within 90 days after the date of removal of the identified aircraft from Florida, written proof that the aircraft was licensed, titled, or registered outside Florida. If written proof is unavailable within 90 days after the date of purchase, proof that I have applied for the license, title, or registration of the aircraft outside Florida, and, upon receipt, proof of license, title, or registration outside Florida.

~~• I have read the Florida Department of Revenue subsection 12A 1.007(10), F.A.C., and Section 212.05, F.S.; and,
 • I am not a resident of the State of Florida and do not make my permanent place of abode in Florida at the time of taking delivery of the aircraft designated below; and,
 • I am not engaged in Florida in any employment, trade, business, or profession in which the designated aircraft will be used in Florida; and,
 • I represent a corporation which has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,
 • I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida.~~

~~I hereby agree to provide the Florida Department of Revenue within 90 days of the date of purchase written proof that the aircraft herein identified and described was licensed, registered, or documented outside Florida.~~

~~I hereby agree to provide the Florida Department of Revenue within 30 days of the aircraft departing Florida invoices for fuel, tie down charges, or hangar charges issued by out of state vendors or suppliers, or other documentary evidence which specifically identify the aircraft herein described, including the FAA registration number.~~

~~I claim exemption under Section 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the aircraft designated below for the following reason:~~

- ~~(-) Aircraft will be removed by me or by my designated agent from the State of Florida within 10 days of the date of purchase.~~
- ~~(-) Aircraft is to be repaired or altered and will be removed from the State of Florida by me or by my designated agent within 20 days after completion of the repairs or alterations consistent with Section 212.05, F.S.~~

Name of Purchaser _____
 Purchaser's Permanent Address _____ (Street) _____
 (City) _____ (State/Country) _____
 Purchaser's Telephone Number () _____
 Name of Selling Dealer _____
 Address of Selling Dealer _____ (Street) _____
 (City) _____ (State) _____
 Selling Dealer's Florida Sales and Use Tax Registration Number _____
 Selling Dealer's Telephone No. () _____
 Date of Sale _____ (Month) _____ (Day) _____
 (Year) _____

DESCRIPTION OF AIRCRAFT
 Make _____ Model _____ Year _____ Serial No. _____
 _____ () New () Used
 Tail Number(s) _____

State/Country Registration and/or U.S. FAA Registration Number _____
 Sales Price _____ Trade-In Allowance _____ Net Amount Paid _____

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

 (Signature of Purchaser)

Selling dealers must:

Provide the original affidavit signed by the nonresident purchaser, a copy of the sales invoice, closing statement, and bill of sale Original to be submitted to the Florida Department of Revenue, General Tax Administration MS 1-2800, P.O. Box 6417, Tallahassee, Florida 32314-6417 within 30 days after the date of sale.

Retain a copy of the signed affidavit for their records.

Provide the nonresident purchaser a copy of the signed affidavit.

~~1st copy to be retained by the dealer and made part of the dealer's records.~~

~~2nd copy: Purchaser's copy.~~

5.3.a. In the event the nonresident purchaser fails to provide to the Department the documents documentation required under subparagraph 212.05(1)(a)2., F.S., and included in the affidavit provided in subparagraph (1)(a)4. sub-subparagraphs g. and h., the Department will shall proceed against the purchaser for payment of the tax, penalty, and interest due on the purchase of the aircraft.

b. In the event the selling dealer seller fails to maintain the records required under subparagraph 212.05(1)(a)2., F.S., and listed in subparagraph (1)(a)3. sub-subparagraphs i. and k., the Department will shall proceed against the seller for payment of the tax, penalty, and interest due on the purchase of the aircraft.

~~4. Notwithstanding the provisions of Section 212.05(1)(a)2., F.S., and this paragraph, the owner of an aircraft purchased in Florida may permit the aircraft to be returned to this state for repairs within 6 months from the date of departure without the aircraft being in violation of the law and without incurring liability for payment of tax or penalty on the purchase price of the aircraft so long as he removes the aircraft from this state within 20 days of the completion of the repairs and can prove that he did so by invoices for fuel, tie down, or hangar charges issued by out of state vendors or suppliers, which specifically identify the aircraft and which are dated within 20 days after completion of the repairs.~~

~~6.5. For purposes of this paragraph, any individual who maintains a place of abode in Florida is a Florida resident. A place of abode is a dwelling place maintained by a person, or by another for the person him, whether or not owned by such~~

person, on other than a temporary or transient basis. The dwelling may be a house, apartment, mobile home, motor home, boat, a room, including a room in a hotel, motel or boarding house, or any other structure. Any individual qualifying for homestead exemption or voting rights in Florida is considered a Florida resident. Other factors which are used to ~~may~~ establish Florida residency or domicile, but ~~which are not~~ are not conclusive, are ownership of a Florida residence, having Florida licenses (driver's license ~~and~~ other forms of licenses), or declaration of Florida residency on ~~f~~ Federal or state tax returns.

~~7.6.~~ Documents, as required in this paragraph to be provided to the Department, are to ~~shall~~ be mailed to the following address:

Florida Department of Revenue
General Tax Administration MS 1-2800
P.O. Box 6417
Tallahassee, Florida 32314-6417.

(c)1. through (d)3. renumbered (b)1. through (c)3. No change.

(e) renumbered (d) No change.

(f)1. through (g)5. renumbered (e)1. through (f)5. No change.

(h) through (j) renumbered (g) through (i) No change.

(11) Mobile Homes.

(a) through (g) No change.

(h) The occasional or isolated sale of a mobile home, when such mobile home is tangible personal property within the meaning of this subsection, is taxable. The internal plumbing, heating, air conditioning, electrical systems, and attached fixtures, such as built-in ovens, built-in dishwashers, hot water heaters, and built-in furniture, are considered a part of the mobile home and are taxable when sold with the mobile home. However, tax does not apply to the occasional or isolated sale of carports, utility sheds, furniture, freezers, refrigerators, drapes, air conditioner compressor/condenser units located outside the mobile home, or other appurtenances which are sold in conjunction with the mobile home, provided the selling party to the occasional or isolated sale separately describes each appurtenance and separately itemizes the sales price of each appurtenance on the sales invoice ~~and the sales invoice is sworn to before a notary~~. If the appurtenances are not separately described and the sales price of each appurtenance is not separately itemized ~~and the sales invoice is not notarized~~, the total selling price is taxable. Sales of appurtenances by a person registered or required to be registered as a dealer are taxable.

(12) No change.

(13) Lease or Rental.

(a) No change.

(b) Commercial Motor Vehicles and Motor Vehicles Used by Businesses That Lease or Rent Motor Vehicles.

1. No change.

2. For purposes of this paragraph, the term "motor vehicle," as defined in Section 316.003, F.S., means a self-propelled vehicle not operated upon rails or guideway. The term does not include bicycles, electric bicycles, motorized scooters, electric personal assistive mobility devices, mobile carriers, personal delivery devices, swamp buggies, or mopeds. The lease or rental of a commercial motor vehicle to one lessee or renter for a period of 12 months or longer, and any renewals of such lease or rental, is exempt when:

a. ~~Sales or use tax is paid on the purchase price of the commercial motor vehicle by the lessor; and,~~

b. ~~The lease or rental of the commercial motor vehicle is an established business or part of an established business or the commercial motor vehicle is incidental or germane to such business.~~

3. The lease or rental of a motor vehicle used primarily in the trade or established business of the lessee or renter, or a commercial motor vehicle, and any renewals of such lease or rental, is exempt when: A credit against any Florida use tax and discretionary sales surtax due when the commercial motor vehicle is registered, licensed, or titled in Florida will be allowed to any purchaser who provides documentary evidence that a like tax has been lawfully imposed on the purchase of the commercial motor vehicle and has been paid to another state, territory of the United States, or District of Columbia. The credit allowed shall be the amount of legally imposed like tax paid to the other state, territory of the United States, or District of Columbia. When the applicable tax credit is equal to or greater than the amount of Florida use tax and discretionary sales surtax due, no additional use tax or discretionary sales surtax is due. When the tax paid to another state, territory of the United States, or District of Columbia is greater than the Florida use tax and discretionary sales surtax due, no refund is due from the State of Florida.

a. The lease or rental is to one lessee or renter for a period of 12 months or longer;

b. Sales or use tax is paid on the purchase price of the commercial motor vehicle or motor vehicle by the lessor; and,

c. The lease or rental of the commercial motor vehicle or motor vehicle is an established business or part of an established business, or incidental or germane to such business.

4. A credit against any Florida use tax and discretionary sales surtax due when the commercial motor vehicle or motor vehicle is registered, licensed, or titled in Florida will be allowed to any purchaser who provides documentary evidence that a like tax has been lawfully imposed on the purchase of the commercial motor vehicle or motor vehicle and has been paid to another state, territory of the United States, or District of Columbia. The credit allowed shall be the amount of legally imposed like tax paid to the other state, territory of the United

States, or District of Columbia. When the applicable tax credit is equal to or greater than the amount of Florida use tax and discretionary sales surtax due, no additional use tax or discretionary sales surtax is due. When the tax paid to another state, territory of the United States, or District of Columbia is greater than the Florida use tax and discretionary sales surtax due, no refund is due from the State of Florida. ~~The lease or rental of the same commercial motor vehicle to any other lessee or renter is subject to tax.~~

5. The lease or rental of the same commercial motor vehicle or motor vehicle to any other lessee or renter is subject to tax.

(c) No change.

(d) Motor Vehicle Leased or Rented for 12 Months or Longer.

1. Except for commercial motor vehicles and motor vehicles, as provided in paragraph (b), t~~The lease or rental of a motor vehicle registered in Florida for a period of 12 months or longer is subject to tax.~~

2. through 4. No change.

(e) through (f) No change.

(14) through (28) No change.

Cross-Reference: Rules 12A-1.037, 12A-1.064, and 12A-1.066, F.A.C.

Rulemaking Authority 212.05(1)(a)2.f., 212.18(2), 213.06(1) FS. Law Implemented 212.03, 212.05(1), 212.06(1), (2), (4), (5), (7), (8), (10), (12), 212.0601, 212.07(2), (8), 212.08(5)(i), (7)(t), (aa), (ee), (rr), (10), (11), 212.12(2), 213.255(2), (3), 213.35, 215.26(2), 681.104 FS. History—New 10-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 8-18-73, 12-11-74, 6-9-76, 2-21-77, 5-10-77, 9-26-77, 9-28-78, 3-16-80, 12-31-81, 7-20-82, 10-13-83, Formerly 12A-1.07, Amended 1-2-89, 12-11-89, 3-17-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 8-1-02, 4-17-03, 4-17-03 9-28-04, 1-11-16, 1-8-19, 12-31-20, 8-15-21, _____.

12A-1.097 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) through (3) No change.		
(4)(a) DR-7	Consolidated Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 41378)	<u>XX/XX</u> 01/20
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 46257)	<u>XX/XX</u> 6/24
(c) DR-15CON	Consolidated Summary – Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 41378)	<u>XX/XX</u> 01/20
(5)(a) DR-15	Sales and Use Tax Return	<u>XX/XX</u> 01/20

	(http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 41380)	
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 46259)	<u>XX/XX</u> 06/24
(c) through (f) No change.		
(6) through (9) No change.		
(10)(a) DR-42	Application/Order Form for Boat Decal Sets (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX)	<u>07/24</u>
(b) DR-42E	Application for Extension of 90-Day Decal to 180 Days (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX)	<u>07/24</u>
(10) through (15) renumbered (11) through (16) No change.		
(17)(46) DR-1214	Application for Temporary Tax Exemption Permit (R-01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 06374)	<u>XX/XX</u> 01/16
(17) through (19) renumbered (18) through (20) No change.		
(21)(20) DR-1214DC P	Application for Data Center Property Temporary Tax Exemption Certificate (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 09254)	<u>XX/XX</u> 04/18
(21) renumbered (22) No change.		
(23)(22)(a) DR-HS1	Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit Hope Scholarship Program – Contribution Election (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 41206)	<u>XX/XX</u> 10/19
(b) DR-HS2	Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit Hope Scholarship Program – Dealer Contribution Collection Report (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 41207)	<u>XX/XX</u> 10/19
(c) DR-HS3	Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit Hope Scholarship Program – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization	<u>XX/XX</u> 10/19

(http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 41208)

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1)(a)2.f., 212.0515(7), 212.0596(3), 212.06(5)(b)13., 212.0596(3), 212.06(5)(b)13., 212.07(1)(b), 212.08(7), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 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) FS. Law Implemented 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2) 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, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, 6-14-22, 1-1-23, 1-1-24, 2-11-24, 8-6-24, _____.

12A-1.110 Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit Hope Scholarship Program.

(1) Definitions. For purpose of this rule, the following terms mean:

(a) “Eligible contribution” or “contribution” means a monetary contribution, as defined in Section 212.1832, F.S., from a person purchasing a motor vehicle from a dealer, or registering a motor vehicle purchased from someone other than a dealer, to an eligible nonprofit scholarship-funding organization to be used as provided under the Florida Tax Credit Hope Scholarship Program established under Section 1002.395, F.S.

~~(b) “Department” means the Florida Department of Revenue.~~

~~(b)(e)~~ “Eligible nonprofit scholarship-funding organization” or “organization” has the same meaning as provided in Section 1002.395(2) 1002.40(2)(e), F.S.

~~(c)(d)~~ “Motor vehicle” has the same meaning as provided in Section 320.01(1)(a) 1002.40(2)(e), F.S., but does not include a heavy truck, truck tractor, trailer, or motorcycle.

~~(d)(e)~~ “Program” means the Florida Tax Credit Hope Scholarship Program related to the motor vehicles sales tax credit under Section 212.1832, F.S. under Section 1002.40, F.S.

(2) Contributing to the Program.

(a) Any person, including persons who are not Florida residents, purchasing a motor vehicle from a dealer or registering a motor vehicle purchased from someone other than a dealer may designate the lesser of \$105 or the amount of state sales tax due to the Program. An eligible contribution must be

accompanied by Florida Tax Credit Hope Scholarship Program Motor Vehicle Sales Tax Credit – Contribution Election (Form DR-HS1, incorporated by reference in Rule 12A-1.097, F.A.C.).

(b) through (d) No change.

(3) Reporting contributions.

(a) Dealers, designated agents, and private tag agents who receive contributions must remit those contributions to the applicable organization. Contributions must be reported to both the organization and the Department using Florida Tax Credit Hope Scholarship Program Motor Vehicle Sales Tax Credit – Dealer Contribution Collection Report (Form DR-HS2, incorporated by reference in Rule 12A-1.097, F.A.C.) no later than the date returns filed under Section 212.11, F.S., are due for the period in which the contributions are received. The fastest and easiest way to submit the Florida Tax Credit Hope Scholarship Program Motor Vehicle Sales Tax Credit – Dealer Contribution Collection Report to the Department is online at www.floridarevenue.com/taxes/sfo. Dealers, designated agents, and private tag agents may also report by using a paper report made available on the Department’s website.

(b) No change.

(c) Any dealer, designated agent, or private tag agent required to file Form DR-HS2 who fails to do so may be subject to penalty as prescribed by Section 212.1832(3)(f) 1002.40(13)(e), F.S. A dealer, designated agent, or private tag agent may also be subject to penalty if it is later discovered that contributions were received but not reported, even if such contributions were paid over to an organization.

(d) No change.

(4) Reporting of contributions by participating eligible nonprofit scholarship-funding organizations.

(a) Each organization is required to report to the Department the contributions received during each calendar month using Florida Tax Credit Hope Scholarship Program Motor Vehicle Sales Tax Credit – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization (Form DR-HS3, incorporated by reference in Rule 12A-1.097, F.A.C.). The report is due to the Department on or before the 20th day of the month following the month of collection. If the 20th falls on a Saturday, Sunday, or state or federal holiday, the report must be received on the first business day following the 20th.

(b) The fastest and easiest way to complete the Florida Tax Credit Hope Scholarship Program Motor Vehicle Sales Tax Credit – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization is online at www.floridarevenue.com/taxes/sfo. Organizations, Dealers, designated agents, and private tag agents may also report by using a paper report made available on the Department’s website.

Rulemaking Authority ~~213.06(1)~~ ~~4002.40(16)~~ FS. Law Implemented 212.05, 212.1832, ~~4002.40(13)~~ FS. History—New 10-28-19.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Martha Gregory
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: December 17, 2024
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 1, 2024

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:

12B-7.008 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12B-7.008, F.A.C. (Public Use Forms), is to adopt, by reference, changes to three forms to incorporate section 211.0254, F.S., created by section 26, Chapter 2024-158, L.O.F., Child care tax credits. This law allows a tax credit against tax due on the production of oil and gas for taxpayers who operate a child care facility or make contributions to child care facilities on behalf of employees.

SUMMARY: The proposed amendments to Form DR-144 (Gas and Sulfur Production Quarterly Tax Return), Form DR-145 (Oil Production Monthly Tax Return), and Form DR-145X (Oil Production Monthly Amended Tax Return), incorporated by reference in Rule 12B-7.008, F.A.C., provide the ability to claim the child care tax credit when authorized to receive the credit.

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 rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

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

RULEMAKING AUTHORITY: 211.075(2), (3), 213.06(1), 402.261(7)(a), 402.62(7)(b), 1002.395(12)(b), 1003.485(5)(b) FS.

LAW IMPLEMENTED: 211.02, 211.0251, 211.0252, 211.0253, 211.0254, 211.026, 211.06, 211.075, 211.076, 211.125, 213.255, 213.37, 213.755(1), 215.26, 402.261, 402.62(5), 1002.395(5), 1003.485(3) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: January 14, 2025; 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 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 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. 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: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-7.008 Public Use Forms.

(1) No change.

	Form Number	Title	Effective Date
(2)	DR-144	Gas and Sulfur Production Quarterly Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14831)	XX/XX 01/23
(3) No change.			
(4)	DR-145	Oil Production Monthly Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX)	XX/XX 01/23

		14833)	
(5)	DR-145X	Oil Production Monthly Amended Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 14834)	XX/XX 01/23

Rulemaking Authority 211.075(2), (3), 213.06(1), ~~402.261(7)(a), 402.62(7)(b), 1002.395(12)(b), 1003.485(5)(b)~~ FS. Law Implemented 211.02, 211.0251, 211.0252, 211.0253, 211.0254, 211.026, 211.06, 211.075, 211.076, 211.125, 213.255, 213.37, 213.755(1), 215.26, 402.261, 402.62(5), 1002.395(5), 1003.485(3) FS. History—New 12-28-78, Formerly 12B-7.08, Amended 12-18-94, 5-4-03, 10-1-03, 11-6-07, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 5-9-13, 1-8-19, 5-23-22, 1-1-23, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Martha Gregory
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: December 17, 2024
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 1, 2024

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NOS.: RULE TITLES:
12C-1.01915 Credit for Qualified Railroad Reconstruction or Replacement Expenditures
12C-1.0193 Florida Renewable Energy Production Credit
12C-1.051 Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12C-1.01915, F.A.C. (Credit for Railroad Reconstruction or Replacement Expenditures), and to the two forms used to administer this tax credit incorporated by reference in Rule 12C-1.051, F.A.C. (Forms), is to reflect the provisions of section 220.1915, F.S., as amended by section 40, Chapter 2024-158, L.O.F., and to remove the provisions rendered obsolete. The purpose of the proposed repeal of Rule 12C-1.0193, F.A.C. (Florida Renewable Energy Production Credit) is to remove this obsolete rule from the Florida Administrative Code. The purpose of the proposed amendments to Rule 12C-1.051, F.A.C. (Forms), is to adopt a new form to implement section 220.1992, F.S., Individuals with Unique Abilities Tax Credit Program, created by section 41, Chapter 2024-158, L.O.F.; to provide for claiming at tax credit under the Child Care Tax Credits program, created by sections 36, 39, 44, and 55, Chapter 2024-158, L.O.F.; to reflect the provisions of section 220.199, F.S., Residential graywater system tax credit, created by section 32, Chapter 2023-157, L.O.F.; and to adopt

updates to Florida corporate income/franchise tax returns to reflect these law changes and to remove obsolete provisions.
SUMMARY: The proposed amendments to Rule 12C-1.01915, F.A.C. (Credit for Qualified Railroad Reconstruction or Replacement Expenditures) provide that the calculation of the tax credit is based on the track miles owned or leased by a qualifying railroad on the last day of the prior calendar year. An application for the tax credit may be submitted to the Department once the qualified expenditures are incurred during the taxable year, but no later than May 1 of the following calendar year. Qualifying railroads are limited to one application each taxable year. The requirement to include a copy of federal Form 8900, Qualified Railroad Track Maintenance Credit, or its equivalent, with an application for tax credit is amended to provide that a copy of the federal form is to be submitted to the Department within 60 days of submitting the form to the Internal Revenue Service. The Department will issue a letter to the applicant indicating the amount of the approved credit within 30 days of receiving a completed application. Any credits approved by the Department may be used in the taxable year of approval and in any of the five subsequent taxable years. Tax credits may be transferred immediately upon approval by the Department. Taxpayers receiving a transferred tax credit may only use the tax credit on tax returns with a due date, or extended due date, after the date of transfer.

Rule 12C-1.0193, F.A.C., (Florida Renewable Energy Production Credit), is obsolete and proposed for repeal. The credit may no longer be claimed by taxpayers (including any carryovers).

The proposed amendments to Rule 12C-1.051, F.A.C. (Forms), adopt, by reference, new Form F-11992, Florida Individuals with Unique Abilities Tax Credit Application for Tax Credit, changes to two forms used to administer the tax credit for qualified railroad expenditures, and changes to annual corporate income/franchise tax returns effective in 2024 and to remove obsolete provisions.

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 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), 220.1912, 220.1915(7), 220.192(7), 220.193(4), 220.196(4), 220.198(6), 220.51, 402.261(7)(a), 1002.395(12) FS.

LAW IMPLEMENTED: 213.37, 213.755(1), 220.02(8), 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.19, 220.191, 220.1915, 220.193, 220.194, 220.195, 220.196, 220.198, 220.199, 220.1991, 220.1992, 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, 402.261, 624.5105, 624.51055, 624.5107, 624.509, 1002.395 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: January 14, 2025; 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 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 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. 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: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12C-1.01915 Credit for Qualified Railroad Reconstruction or Replacement Expenditures.

(1) Definitions. For purposes of this rule, the following terms mean:

- (a) No change.

(b) “Qualified expenditures” means gross expenditures made in Florida by a qualifying railroad during the taxable year in which the credit is claimed, provided such expenditures were made ~~on~~ for track that was owned or leased by a qualifying railroad on the last day of the prior calendar year, and were:

1. through 2. No change.

(c) “Qualifying railroad” means any Class II or Class III railroad operating in Florida on the last day of the calendar year prior to the taxable year for which the credit is claimed, pursuant to the classifications in effect for that year as set by the United States Surface Transportation Board or its successor.

(2) Available Credits for Qualifying Railroads. ~~A For taxable years beginning on or after January 1, 2023,~~ a credit equal to 50 percent of a qualifying railroad’s qualified expenditures incurred in Florida during a taxable year is available against the Florida corporate income tax imposed by Chapter 220, F.S. However, the amount of the credit may not exceed \$3,500 multiplied by the number of miles of railroad track owned or leased in Florida by the qualifying railroad as of the end of the calendar year prior to the taxable year in which the qualified expenditures were incurred.

- (a) through (c) No change.

(3) Application Process. To apply for available program credits, a qualifying railroad must submit a Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Credit (Form F-11915, incorporated by reference in Rule 12C-1.051, F.A.C.) to the Department each taxable year, along with documentation demonstrating that the qualifying railroad’s qualified expenditures meet the criteria to receive credits. Only one Form F-11915 may be submitted per qualifying railroad per taxable year.

(a) If federal Form 8900 (Qualified Railroad Track Maintenance Credit), or its equivalent, is filed with the Internal Revenue Service within 60 days prior to submitting Form F-11915, if the qualifying railroad earned a federal credit under 26 U.S.C. 45G during the taxable year, the supporting documentation must include federal Form 8900 (Qualified Railroad Track Maintenance Credit) or its equivalent. Otherwise, a qualifying railroad must submit federal Form 8900 directly to the Department within 60 days of submitting the form to the Internal Revenue Service.

~~(b) If the qualifying railroad is a taxpayer under Chapter 220, F.S., it must submit Form F-11915 when it files its Florida Corporate Income/Franchise Tax Return (Form F-1120, incorporated by reference in Rule 12C-1.051, F.A.C.).~~

~~(b)(e) The If the qualifying railroad is not a taxpayer under Chapter 220, F.S., it must submit Form F-11915 to the Department no later than May 1 of the calendar year following the year in which the qualified expenditures were made. If the May 1 due date falls on a Saturday, Sunday, or legal holiday,~~

Form F-11915 will be considered timely if the form is postmarked or electronically submitted on the next succeeding day that is not a Saturday, Sunday, or legal holiday. The May 1 due date may not otherwise be extended.

1. Example: ~~Qualifying railroad X is not a taxpayer under Chapter 220, F.S.~~ Qualifying railroad X operates on a calendar year basis. X has qualified expenditures during calendar year ~~2024~~ 2023. X must apply for a credit by submitting Form F-11915 ~~to with~~ the Department no later than May 1, ~~2025~~ 2024.

2. Example: ~~Qualifying railroad Y is not a taxpayer under Chapter 220, F.S.~~ Qualifying railroad Y operates on a fiscal year basis, with a January 31 year end. Y has qualified expenditures during the fiscal year beginning February 1, ~~2024~~ 2023, and ending January 31, ~~2025~~ 2024. Y must apply for a credit by submitting Form F-11915 ~~to with~~ the Department no later than May 1, ~~2026~~ 2025.

(d) renumbered (c) No change.

(d) The Department will issue a letter to the qualifying railroad within 30 days after receipt of the completed application indicating the amount of the approved credit.

(4) Determination of Carryforward or Transfer of Unused Credits. When a credit is not fully used during a taxable year, either because the qualifying railroad that earned the credit has insufficient tax liability or because the qualifying railroad is not a taxpayer under Chapter 220, F.S., the credit may be carried forward or may be transferred in accordance with subsection (5). The carryforward or transferred credit may be used in the year approved or any of the 5 subsequent taxable years in which the credit was earned, when the tax imposed by Chapter 220, F.S., for that taxable year exceeds the credit for which the qualifying railroad or transferee is eligible in that taxable year, after applying the other credits and unused carryovers in the order provided by Section 220.02(8), F.S.

~~(a) If the qualifying railroad is a taxpayer under Chapter 220, F.S., the Department will notify the qualifying railroad by letter within 30 days after the receipt of a completed Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Credit (Form F 11915), indicating the amount of credit that may be carried forward or transferred.~~

~~(b) If the qualifying railroad is not a taxpayer under Chapter 220, F.S., the Department will notify the qualifying railroad by letter within 30 days after the receipt of completed Form F 11915, indicating the amount of credit that may be transferred.~~

~~(a)(e)1-~~ Amounts that exceed the limitation of \$3,500 multiplied by the number of miles of railroad track owned or leased in Florida by the qualifying railroad as of the end of the calendar year prior to the taxable year in which the qualified expenditures were incurred, as provided in subsection (2), may

not be carried forward to a subsequent taxable year or transferred.

~~(b)2-~~ Example: Qualifying Railroad Corporation A ~~is a taxpayer under Chapter 220, F.S., that~~ incurs \$20,000 of qualified expenditures during its taxable year. Corporation A owns 2 miles of railroad track within Florida as of the end of the calendar year prior to the its taxable year in which the qualified expenditures are incurred.

Corporation A's credit is equal to 50 percent of the \$20,000 qualified expenditures incurred in the taxable year but may not exceed \$3,500 multiplied by the number of miles owned or leased in Florida at the end of the calendar year prior to the its taxable year with the qualified expenditures.

Credit computation: $50\% \times \$20,000 = \$10,000$ but may not exceed \$7,000 ($\$3,500 \times 2$ miles of railroad track). Therefore, Corporation A receives a \$7,000 credit for qualified railroad reconstruction or replacement expenditures.

The amount of computed credit exceeding the limitation amount ($\$3,000 = \$10,000 - \$7,000$) cannot be used, carried forward, or transferred.

~~When it files its Florida Corporate Income/Franchise Tax Return (Form F 1120), Corporation A has \$5,000 tax due after application of all credits required to be claimed prior to application of the credit for qualified railroad reconstruction or replacement expenditures. Assuming the Department does not have to make any adjustments to Corporation A's Form F 1120, the Department will issue a letter to Corporation A indicating that the amount of credit available to carry forward or transfer is \$2,000 ($\$7,000 - \$5,000$).~~

(5) Transfer of credit. Any For taxable years beginning on or after January 1, 2023, an unused credit may be transferred, in whole or in part. The transfer of a credit does not affect the time limit for taking the credit, and the credit is subject to the same limitations imposed on the transferor in accordance with subsection (4). Transferred credits received by the transferee may only be used on tax returns with a due date or extended due date on or after the date of transfer.

(a) Credits may be transferred to a taxpayer subject to the tax under Chapter 220, F.S., and that either transports property using the rail facilities of any the qualifying railroad, or furnishes railroad-related property or services ~~to any railroad operating in Florida, or is a railroad,~~ as those terms are defined in 26 C.F.R. s. 1.45G-1(b) (March 18, 2018), and herein incorporated by reference (<http://www.flrules.org/Gateway/reference.asp?No=Ref-16071>), to any railroad operating in Florida, or is a railroad. A copy of this regulation is available from the Department at https://floridarevenue.com/taxes/taxesfees/Pages/corp_tax_inc_ent.aspx.

(b) through (c) No change.

(6) No change.

Rulemaking Authority 213.06(1), 220.1915(7) FS. Law Implemented 220.02(8), 220.1915 FS. History—New 12-3-23,_____.

The following rule is hereby repealed:

12C-1.0193 Florida Renewable Energy Production Credit.

Rulemaking Authority 213.06(1), 220.193, 220.51 FS. Law Implemented 213.35, 220.02(8), 220.03(1), 220.131, 220.193, 220.21 FS. History—New 4-26-10, Amended 1-17-13, Repealed _____.

12C-1.051 Forms.

(1) No change.

Form Number	Title	Effective Date
(2) through (4) No change.		
(5)(a) F-1120	Florida Corporate Income/Franchise Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX+6279)	XX/X <u>X</u> 01/24
(b) F-1120N	Instructions for — Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2024 <u>2023</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX+6281)	XX/X <u>X</u> 01/24
(6) through (8) No change.		
(9)(a) F-11915	Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Credit (N-01/24) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX+6044)	07/24 <u>11/23</u>
(b) F-11915 T	Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Notice of Intent to Transfer a Credit (N-01/24) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX+6045)	07/24 <u>11/23</u>
(10) through (13) No change.		
(14) F-11992	<u>Florida Individuals with Unique Abilities Tax Credit Program Application for Tax Credit</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX)	XX/X <u>X</u>
(15)(4) F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX+6283)	XX/X <u>X</u> 01/24
(16)(15) No change.		

Rulemaking Authority 213.06(1), 220.1915(7), 220.192(7), 220.193(4), 220.196(4), 220.198(6), 220.51, 402.261(7)(a),

1002.395(12)(~~13~~) FS. Law Implemented 119.071(5), 212.08(5)(p), 213.37, 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.191, 220.1915, 220.1915, 220.193, 220.194, 220.195, 220.196, 220.198, 220.199, 220.1991, 220.1992, 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, 402.261, 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, 3-12-14, 1-19-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 12-12-19, 5-23-22, 1-1-23, 11-21-23, 1-1-24,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Martha Gregory
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: December 17, 2024
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 1, 2024

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Professional Engineers

RULE NO.: RULE TITLE:
61G15-20.0017 Application for Retired Status
PURPOSE AND EFFECT: The Board proposed the rule amendment to remove the sunset provision.
SUMMARY: To update the rule language removing the sunset provision.
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 concluded that this rule change will not have any impact on licensees and their businesses or the businesses that employ them. The rule will not increase any fees, business costs, personnel costs, will not decrease profit opportunities, and will not require any specialized knowledge to comply. This change will not increase any direct or indirect

regulatory costs. Hence, the Board 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: 471.008 FS.

LAW IMPLEMENTED: 471.005(10), 471.017(3) 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: Zana Raybon, Executive Director, Board of Professional Engineers, 2400 Mahan Drive, Tallahassee, FL 32308; (850)521-0500 or by electronic mail, ZRaybon@fbpe.org.

THE FULL TEXT OF THE PROPOSED RULE IS:

61G15-20.0017 Application for Retired Status.

(1) through (3) No Change.

~~(4) No later than 90 days prior to December 31, 2026, the Board shall review and amend, modify, or sunset this rule if it determines this rule creates barriers to entry for private business competition, is duplicative, outdated, obsolete, overly burdensome, or imposes excessive costs. Failure by the Board to act in accordance with this provision will result in the expiration of this rule on December 31, 2026.~~

Rulemaking Authority 471.008 FS. Law Implemented 471.005(10), 471.017(3) FS. History—New 9-27-01, Amended 7-18-22, ____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Board of Professional Engineers

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Board of Professional Engineers

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: November 6, 2024

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: December 4, 2024

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Professional Engineers

RULE NO.: RULE TITLE:

61G15-22.0002 Licensure Change of Status, Reactivation; Reinstatement of Void Licenses

PURPOSE AND EFFECT: The Board proposed the rule amendment to remove the sunset provision.

SUMMARY: To update the rule language removing the sunset provision.

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 concluded that this rule change will not have any impact on licensees and their businesses or the businesses that employ them. The rule will not increase any fees, business costs, personnel costs, will not decrease profit opportunities, and will not require any specialized knowledge to comply. This change will not increase any direct or indirect regulatory costs. Hence, the Board 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: 455.271, 471.008, 471.019 FS.

LAW IMPLEMENTED: 455.271, 471.019 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: Zana Raybon, Executive Director, Board of Professional Engineers, 2400 Mahan Drive, Tallahassee, FL 32308; (850)521-0500 or by electronic mail, ZRaybon@fbpe.org.

THE FULL TEXT OF THE PROPOSED RULE IS:

61G15-22.0002 Licensure Change of Status, Reactivation; Reinstatement of Void Licenses.

(1) through (3) No Change.

~~(4) No later than 90 days prior to December 31, 2026, the Board shall review and consider amendment, modification, or repeal of this rule if review determines this rule creates barriers to entry for private business competition, is duplicative,~~

~~outdated, obsolete, overly burdensome, or imposes excessive costs. Failure by the Board to act in accordance with this provision will result in the expiration in this rule December 31, 2016.~~

Rulemaking Authority 455.271, 471.008, 471.019 FS. Law Implemented 455.271, 471.019 FS. History—New 8-1-02, Amended 2-27-17, 12-29-19, 12-27-21, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Board of Professional Engineers
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Board of Professional Engineers
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: November 6, 2024
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: December 4, 2024

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Professional Engineers

RULE NO.: RULE TITLE:
61G15-33.003 Design of Power Systems
PURPOSE AND EFFECT: The Board proposed the rule amendment to remove the sunset provision.
SUMMARY: To update the rule language removing the sunset provision.
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 concluded that this rule change will not have any impact on licensees and their businesses or the businesses that employ them. The rule will not increase any fees, business costs, personnel costs, will not decrease profit opportunities, and will not require any specialized knowledge to comply. This change will not increase any direct or indirect regulatory costs. Hence, the Board 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: 471.008, 471.033(2) FS.

LAW IMPLEMENTED: 471.033 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: Zana Raybon, Executive Director, Board of Professional Engineers, 2400 Mahan Drive, Tallahassee, FL 32308; (850)521-0500 or by electronic mail, ZRaybon@fbpe.org.

THE FULL TEXT OF THE PROPOSED RULE IS:

61G15-33.003 Design of Power Systems.

(1) through (3) No Change.

~~(4) No later than December 31, 2026, the Board shall review and consider amendment, modification, or repeal of this rule if review determines this rule creates barriers to entry for private business competition, is duplicative, outdated, obsolete, overly burdensome, or imposes excessive costs. Failure by the Board to act in accordance with this provision will result in the expiration of this rule on December 31, 2026.~~

Rulemaking Authority 471.008, 471.033(2) FS. Law Implemented 471.033 FS. History—New 5-19-93, Formerly 21H-33.003, Amended 11-13-08, 12-4-17, 11-15-21, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Board of Professional Engineers
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Board of Professional Engineers
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: November 6, 2024
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: December 4, 2024

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

DEPARTMENT OF FINANCIAL SERVICES

OIR – Insurance Regulation

RULE NO.: RULE TITLE:
69O-137.009 Filing Procedures for Commercial and Personal Residential Property Supplemental Report

NOTICE OF WITHDRAWAL

Notice is hereby given that the above rule, as noticed in Vol. 50 No. 116, June 13, 2024 issue of the Florida Administrative Register has been withdrawn.

DEPARTMENT OF FINANCIAL SERVICES

OIR – Insurance Regulation

RULE NO.: RULE TITLE:
 69O-189.003 Workers' Compensation: Application and
 Audit Procedures

NOTICE OF WITHDRAWAL

Notice is hereby given that the above rule, as noticed in Vol. 50 No. 117, June 14, 2024 issue of the Florida Administrative Register has been withdrawn.

**Section IV
 Emergency Rules**

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:
 12AER24-5 Aircraft, Boats, Mobile Homes, and Motor
 Vehicles

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Section 61, Chapter 2024-158, Laws of Florida (L.O.F.), authorizes the Department of Revenue to promulgate emergency rules to implement the provisions of section 212.05(1)(a) and (c), F.S., as amended by section 28, Chapter 2024-158, L.O.F., effective July 1, 2024. This law provides changes regarding the exemption for boats and aircraft sold in Florida to nonresident purchasers and the ability for a leasing company to pay tax on the purchase of a motor vehicle instead of collecting tax on the subsequent long-term lease or rental of the vehicle. The promulgation of this emergency rule ensures that the public is notified in the most expedient and appropriate manner regarding the amendments to section 212.05(1)(a) and (c), F.S.

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized the promulgation of emergency rules to implement the provisions of section 28, Chapter 2024-158, L.O.F. Additionally, this emergency rule is the most expedient and appropriate means of notifying taxpayers of these provisions.

Emergency Rule 12AER24-5, Aircraft, Boats, Mobile Homes, and Motor Vehicles, as adopted on July 1, 2024, and noticed in the Florida Administrative Register on June 27, 2024 (Vol. 50, No. 126, pp. 2271-2278). On August 1, 2024 (Vol. 50, No. 150, pp. 2762-2763), the Department published a Notice of Rule Development for Rule 12A-1.007, F.A.C., pursuant to Section 120.54(2), F.S. Proposed Rule 12A-1.007, F.A.C., if adopted, would address the same topic as Emergency Rule 12AER24-5. Section 61, Chapter 2024-158, L.O.F., specifically provides for the renewal of the emergency rule pending procedures to revise the permanent rule addressing the same subject of the

emergency rule. Therefore, pursuant to the provisions of section 61, Chapter 2024-158, L.O.F., Emergency Rule 12AER24-5 is renewed.

SUMMARY: Emergency Rule 12AER24-5, Aircraft, Boats, Mobile Homes, and Motor Vehicles, incorporates the provisions of subparagraph 212.05(1)(a)2., F.S., as amended by section 28, Chapter 2024-158, L.O.F., effective July 1, 2024, and removes provisions rendered obsolete by the amendment. The emergency rule provides that a nonresident purchaser of a boat or aircraft in Florida must execute an affidavit affirming that the boat or aircraft qualifies for the exemption provided in subparagraph 212.05(1)(a)2., F.S., and attests that the required documents will be timely provided to the Department. A new suggested affidavit is provided to include the conditions that must be met for the purchase of a boat or aircraft in Florida by a nonresident purchaser for use outside Florida to be exempt from sales and use tax. For boats of five net tons of admeasurement or larger, the nonresident purchaser may apply to the selling dealer for a decal set issued by the Department to allow the boat to remain in Florida waters for 90 days after the date of purchase and for an extension decal set to allow the boat to remain in Florida waters for 180 days after the date of purchase. Provisions for the purchase of the decal sets from the Department and the selling dealer requirements regarding decal sets are included.

Emergency Rule 12AER24-5 also incorporates the provisions of subparagraph 212.05(1)(c)3., F.S., as amended by section 28, Chapter 2024-158, L.O.F., effective July 1, 2024. The emergency rule provides that a business established to lease or rent motor vehicles for at least 12 months may pay tax on the purchase of a motor vehicle instead of collecting tax on the subsequent long-term lease or rental of the vehicle.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Martha Gregory, Office of Technical Assistance, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE EMERGENCY RULE IS:

12AER24-5 ~~12A-1.007~~ Aircraft, Boats, Mobile Homes, and Motor Vehicles.

- (1) through (8) No change.
- (9) Boats.

(a) ~~Effective September 1, 1992:~~

1. No sales or use tax is due on the sale in Florida ~~this state~~ of a new or used boat by or through a registered dealer to a purchaser that is not a resident of Florida at the time of taking delivery of the boat when the conditions of subparagraph 212.05(1)(a)2., F.S., are met. ~~which meets all the following conditions:~~ Where there is a listing broker for the seller and a

broker for the nonresident purchaser, the purchaser's broker is considered the selling dealer for purposes of this paragraph.

2. To claim the exemption, the nonresident purchaser must provide an affidavit to the selling dealer in which the nonresident purchaser affirms qualification for the exemption provided in subparagraph 212.05(1)(a)2., F.S., and attests the required documents will be timely provided to the Department.

3.a. The nonresident purchaser of a boat of five net tons of admeasurement or larger may apply to the selling dealer for a decal set to allow the boat to remain in Florida for 90 days after the date of purchase as a qualifying boat. Boat dealers registered with the Department may purchase decal sets by submitting an Application/Order Form for Boat Decal Sets (Form DR-42, incorporated by reference in Emergency Rule 12AER24-6, F.A.C.) with payment of \$20 per decal set to the Department.

b. The nonresident purchaser of a qualifying boat may also apply to the selling dealer within 60 days after the date of purchase for an extension decal set for \$425.00, to allow the qualifying boat to remain in Florida for an additional 90 days. To obtain the extension decal set, the nonresident purchaser and the selling dealer must submit an Application for Extension of 90-Day Decal to 180 days (Form DR-42E, incorporated by reference in Emergency Rule 12AER24-6, F.A.C.) with payment to the Department. A qualifying boat displaying an extension decal before the original 90-day decal expires allows the qualifying boat to remain in Florida for a total of 180 days after the date of purchase.

a. The boat is of a class or type which would be required to be registered, licensed, titled, or documented in this state or by the United States Government; and,

b. The sale is by or through a registered dealer who is the holder of a valid dealer's certificate of registration issued by the Florida Department of Revenue. Where there is a listing broker for the seller and a broker for the purchaser, the purchaser's broker shall be considered the selling dealer for purposes of this paragraph; and,

e. The purchaser removes the boat from this state within 10 days after the date of purchase or, if the boat is repaired or altered, within 20 days after completion of the repairs or alterations; and,

d. The purchaser at the time of taking delivery of the boat is not a resident of the State of Florida and does not make his permanent place of abode in Florida; and,

e. The purchaser, whether a natural person or a corporation, limited liability company, partnership, joint adventure, association, syndicate, business trust, trust, estate, or other form of artificial entity, is not engaged in Florida in any employment, trade, business, or profession in which the boat will be used; and,

f. The purchaser, if a corporation, has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,

g. The purchaser, if an artificial entity other than a corporation, has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida. Artificial entities other than corporations include, but are not limited to partnerships, joint adventures, associations, syndicates, limited liability companies, business trusts, trusts, and estates; and,

h. The purchaser within 30 days of the boat's departure from Florida furnishes the Department proof of timely removal of the boat from Florida. The documentary proof of removal may be in the form of invoices for fuel, dockage charges, or repairs issued by out of state vendors or suppliers, or other documentary evidence which specifically identify the boat and evidence its removal within the time period specified in subparagraph e.; and,

i. The purchaser within 90 days of the date of purchase provides the Department with written proof that the boat was licensed, registered, titled, or documented outside this state; and,

j. The selling dealer obtains from the purchaser an affidavit in which the purchaser attests that he has read the law providing for the exemption, that he will remove the boat from this state within the time limit set in this paragraph, that no use will be made of the boat in this state other than to move the boat expeditiously out of Florida from the point of delivery or to a registered repair facility if repairs are to immediately follow the purchase of the boat, and that the boat will be removed from this state within 20 days (excluding tolled days) after completion of the repairs or alterations; and,

4.k. The selling dealer must provide seller provides to the Department within 30 days after of the date of sale purchase a copy of the sales invoice, bill of sale, or and/or closing statement, and the original removal affidavit signed by the purchaser; and,

l. The selling dealer must maintain seller maintains the sales invoice, bill of sale, or and/or closing statement, and a copy of the removal affidavit signed by the purchaser as part of his records for a period of at least five 5 years or until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.

5.2. The following is a suggested format for an affidavit to be completed by the purchaser and furnished to the selling dealer:

AFFIDAVIT FOR EXEMPTION OF BOAT SOLD FOR
REMOVAL
FROM THE STATE OF FLORIDA BY A NONRESIDENT
PURCHASER

I, the undersigned, hereby affirm that:

I am not a resident of the State of Florida and did not make my permanent place of abode in Florida at the time of taking delivery of the boat identified below; and (mark which of the following applies)

() I am not engaged in Florida in any employment, trade, business, or profession for which the identified boat will be used in Florida.

() I represent a corporation which has no officer or director who is a resident of Florida or makes his or her permanent place of abode in Florida.

() I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of Florida or makes his or her permanent place of abode in Florida.

I qualify for the exemption under subparagraph 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the boat identified below for the following reason (mark which of the following applies):

() Boat will be removed by me or by my designated agent from Florida within 10 days after the date of purchase.

() Boat is to be repaired or altered and will be removed from Florida by me or by my designated agent within 20 days after completion of the repairs or alterations.

() Boat is five net tons of admeasurement or larger and I plan to have the boat in Florida for a period up to 90 days after the date of purchase. The selling dealer has affixed a decal set issued by the Florida Department of Revenue authorizing the boat to remain in Florida up to 90 days after the date of purchase. I understand that the boat must be removed from Florida within the 90-day period authorized by the decal set. I understand that I may apply to the selling dealer for an extension decal that authorizes the boat to remain in Florida for an additional 90 days, but not more than a total of 180 days after the date of purchase. I understand the application for an extension decal must be submitted to the selling dealer within 60 days after the date of purchase of the boat and that the extension decal set cost \$425.

I attest that I will provide the following to the Florida Department of Revenue (mark which of the following applies):

() Within 30 days of the date of removal of the identified boat from Florida, invoices for fuel, dockage charges, or repairs issued by out-of-state vendors or suppliers or other documentary evidence which specifically identifies the boat, including the hull identification number, and its timely removal from Florida.

() Within 90 days of the date of removal of the identified boat from Florida, written proof that the boat was licensed, titled, registered, or documented outside Florida. If written proof is unavailable within 90 days after the date of purchase, proof that I have applied for the license, title, registration, or documentation of the boat outside Florida, and, upon receipt, proof of license, title, registration, or documentation outside Florida.

~~• I have read the Florida Department of Revenue subsection 12A 1.007(9), F.A.C., and Section 212.05, F.S.; and,~~

~~• I am not a resident of the State of Florida and do not make my permanent place of abode in Florida at the time of taking delivery of the boat designated below; and,~~

~~• I am not engaged in Florida in any employment, trade, business, or profession in which the designated boat will be used in Florida; and,~~

~~• I represent a corporation which has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,~~

~~• I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida.~~

~~I hereby agree to provide the Florida Department of Revenue within 90 days of the date of purchase written proof that the boat herein identified and described was licensed, registered, or documented outside Florida.~~

~~I hereby agree to provide the Florida Department of Revenue within 30 days of the boat departing Florida invoices for fuel, dockage charges, or repairs issued by out of state vendors or suppliers, or other documentary evidence which specifically identify the boat herein described, including the hull I.D. number.~~

~~I claim exemption under Section 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the boat designated below for the following reason:~~

~~() Boat will be removed by me or by my designated agent from the State of Florida within 10 days of the date of purchase.~~

~~() Boat is to be repaired or altered and will be removed from the State of Florida by me or by my designated agent within 20 days (excluding tolled days) after completion of the repairs or alterations consistent with Section 212.05, F.S.~~

Name of Purchaser _____

Purchaser's Permanent Address _____ (Street)
_____ (City) _____ (State/Country)

Purchaser's Telephone Number () _____

Name of Selling Dealer _____

Address of Selling Dealer _____ (Street) _____
(City) _____ (State)

Selling Dealer's Florida Sales and Use Tax Registration Number _____

Selling Dealer's Telephone Number () _____

Date of Sale _____ (Month) _____ (Day) _____ (Year)

DESCRIPTION OF BOAT

Make _____ Model _____ Year _____ Hull

Identification ~~ID~~ No. _____ () New () Used

Department of Revenue Decal Number (if issued) _____

Expiration Date _____

Department of Revenue Extension Decal Expiration Date (if issued) _____

Name of Vessel _____

State ~~State/Country~~ Registration and/or Coast Guard Documentation Number _____

Sales Price _____ Trade In Allowance _____ Net Amount Paid _____

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

(Signature of Purchaser)

Original to be submitted to the Florida Department of Revenue, General Tax Administration MS 1-2800, P.O. Box 6417, Tallahassee, Florida 32314-6417.

1st copy to be retained by the dealer and made part of the dealer's records.

2nd copy: Purchaser's copy.

~~6.3-a.~~ In the event the nonresident purchaser fails to provide to the Department the documents documentation required under subparagraph 212.05(1)(a)2., F.S., and included in the affidavit provided in sub-subparagraphs h. and i. of subparagraph 5. 4., the Department will shall proceed against the purchaser for payment of the tax, penalty, and interest due on the purchase of the boat.

b. In the event the selling dealer seller fails to maintain the records required under subparagraph 212.05(1)(a)2., F.S., and listed in sub-subparagraphs j. and l. of subparagraph 4. 4., the Department will shall proceed against the seller for payment of the tax, penalty, and interest due on the sale of the boat.

~~4.~~ Notwithstanding the provisions of Section 212.05(1)(a)2., F.S., and this paragraph, the owner of a boat purchased in Florida may permit the boat to be returned to this state for repairs within 6 months from the date of departure without the boat being in violation of the law and without incurring liability for payment of tax or penalty on the purchase price of the boat so long as he removes the boat from this state within 20 days of the completion of the repairs and can prove that he did so by invoices for fuel or dockage charges issued by out of state vendors or suppliers, which specifically identify the

~~boat and which are dated within 20 days after completion of the repairs.~~

~~7.5.~~ For purposes of this paragraph, any individual who maintains a place of abode in Florida is a Florida resident. A place of abode is a dwelling place maintained by a person, or by another for him, whether or not owned by such person, on other than a temporary or transient basis. The dwelling may be a house, apartment, mobile home, motor home, boat, a room, including a room in a hotel, motel or boarding house, or any other structure. Any individual qualifying for homestead exemption or voting rights in Florida is considered a Florida resident. Other factors which are used to may establish Florida residency or domicile, but ~~which are not~~ are not conclusive, are ownership of a Florida residence, having Florida licenses (driver's license ~~and/or~~ other forms of licenses), or declaration of Florida residency on Federal or state tax returns.

~~8.6.~~ Documents, as required in this paragraph to be provided to the Department, are to shall be mailed to ~~the~~ following address:

Florida Department of Revenue
General Tax Administration MS 1-2800
P.O. Box 6417
Tallahassee, Florida 32314-6417.

(b) through (e) No change.

(10) Aircraft.

~~(a)1.~~ No sales or use The tax is due on the sale in Florida of new or used applies to all sales of aircraft by or through a registered dealer to a purchaser that is not a resident of Florida at the time of taking delivery of the aircraft when in this state unless the selling dealer is the holder of a valid dealer's Certificate of Registration which authorizes the dealer to sell aircraft and the sale is made under the conditions of subparagraph 212.05(1)(a)2., F.S., are met specified in paragraph (b), (c), or (d). Where there is a listing broker for the seller and a broker for the nonresident purchaser, the purchaser's broker is shall be considered the selling dealer for purposes of this subsection.

2. To claim the exemption, the nonresident purchaser must provide an affidavit to the selling dealer in which the nonresident purchaser affirms qualification for the exemption provided in subparagraph 212.05(1)(a)2., F.S., and attests the required documents will be timely provided to the Department.

~~(b)1.~~ Effective September 1, 1992, tax applies to all sales of aircraft in this state unless all the following conditions are met:

~~a.~~ The selling dealer is the holder of a valid dealer's Certificate of Registration which authorizes the dealer to sell aircraft.

~~b. The purchaser at the time of taking delivery of the aircraft is a nonresident of the State of Florida and does not make his permanent place of abode in Florida; and,~~

~~e. The purchaser, whether a natural person or a corporation, limited liability company, partnership, joint adventure, association, syndicate, business trust, trust, estate, or other form of artificial entity, is not engaged in Florida in any employment, trade, business, or profession in which the aircraft will be used; and,~~

~~d. The purchaser, if a corporation, has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,~~

~~e. The purchaser, if an artificial entity other than a corporation, has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida. Artificial entities other than corporations include, but are not limited to partnerships, joint adventures, associations, syndicates, limited liability companies, business trusts, trusts, and estates; and,~~

~~f. The purchaser removes the aircraft from Florida within 10 days following the date of purchase or, if the aircraft is immediately placed in a registered repair facility, within 20 days following the completion of the repairs or alterations; and,~~

~~g. The purchaser within 30 days of the aircraft's departure from Florida furnishes the Department proof of timely removal of the aircraft from Florida. The documentary proof of removal may be in the form of invoices for fuel, tie down charges, or hangar charges issued by out of state vendors or suppliers, or other documentary evidence which specifically identify the aircraft, including the FAA registration number, and constitute evidence that the aircraft was removed from Florida within the time period specified in subparagraph 6.; and,~~

~~h. The purchaser, within 90 days of the date of purchase, provides the Department with written proof that the aircraft was licensed, registered, or documented outside this state; and,~~

~~i. The selling dealer obtains from the purchaser an affidavit in which the purchaser attests that he has read the law providing for the exemption, that he will remove the aircraft from this state within the time limit set in this paragraph, that no use will be made of the aircraft in this state other than to move the aircraft expeditiously out of Florida from the point of delivery or to a registered repair facility if repairs are to immediately follow the purchase of the aircraft, and that the aircraft will be removed from this state within 20 days (excluding tolled days) after completion of the repairs or alterations; and,~~

~~3.j. The selling dealer must provide seller provides to the Department within 30 days after of the date of sale purchase a copy of the sales invoice, bill of sale, or and/or closing statement, and the original removal affidavit signed by the purchaser,; and,~~

~~k. The selling dealer must maintain seller maintains the sales invoice, bill of sale, or and/or closing statement, and a copy of the removal affidavit signed by the purchaser as part of his records for a period of at least five 5 years or until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.~~

~~4.2. The following is a suggested format for an affidavit to be completed by the purchaser and furnished to the selling dealer:~~

~~AFFIDAVIT FOR EXEMPTION OF AIRCRAFT SOLD
FOR REMOVAL FROM
THE STATE OF FLORIDA BY THE NONRESIDENT
PURCHASER
AFFIDAVIT~~

~~I, the undersigned, hereby affirm that:~~

~~I am not a resident of the State of Florida and did not make my permanent place of abode in Florida at the time of taking delivery of the aircraft identified below; and (mark which of the following applies):~~

~~() I am not engaged in Florida in any employment, trade, business, or profession for which the identified aircraft will be used in Florida.~~

~~() I represent a corporation which has no officer or director who is a resident of Florida or makes his or her permanent place of abode in Florida.~~

~~() I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of Florida or makes his or her permanent place of abode in Florida.~~

~~I qualify for the exemption under subparagraph 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the aircraft identified below for the following reason (mark which of the following applies):~~

~~() Aircraft will be removed by me or by my designated agent from Florida to a jurisdiction within the United States or one of its territories within 10 days of the date of purchase.~~

~~() Aircraft is to be repaired or altered and will be removed from Florida by me or by my designated agent within 20 days after completion of the repairs or alterations.~~

~~() Aircraft will be registered in a foreign jurisdiction (any jurisdiction outside of the United States or any of its territories). The application for the aircraft's registration will be properly filed with a civil airworthiness authority of a foreign jurisdiction within 10 days after the date of purchase. Aircraft will be removed from Florida to a foreign jurisdiction within 10 days after the date the aircraft is registered by the applicable foreign airworthiness~~

authority. Aircraft will be operated in Florida solely to remove the aircraft from Florida to a foreign jurisdiction.

I attest that I will provide the following to the Florida Department of Revenue (mark which of the following applies):

() Within 30 days after the date of removal of the identified aircraft from Florida, invoices for fuel, tie-down or hangar charges, repairs, or other similar documentation issued by an out-of-state vendor or supplier which identifies the aircraft, including the Federal Aviation Administration (FAA) registration number or identification number issued by the civil airworthiness authority of a foreign jurisdiction, and its timely removal from Florida; and

() Within 90 days after the date of removal of the identified aircraft from Florida, written proof that the aircraft was licensed, titled, or registered outside Florida. If written proof is unavailable within 90 days after the date of purchase, proof that I have applied for the license, title, or registration of the aircraft outside Florida, and, upon receipt, proof of license, title, or registration outside Florida.

~~• I have read the Florida Department of Revenue subsection 12A 1.007(10), F.A.C., and Section 212.05, F.S.; and,~~

~~• I am not a resident of the State of Florida and do not make my permanent place of abode in Florida at the time of taking delivery of the aircraft designated below; and,~~

~~• I am not engaged in Florida in any employment, trade, business, or profession in which the designated aircraft will be used in Florida; and,~~

~~• I represent a corporation which has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,~~

~~• I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida.~~

~~I hereby agree to provide the Florida Department of Revenue within 90 days of the date of purchase written proof that the aircraft herein identified and described was licensed, registered, or documented outside Florida.~~

~~I hereby agree to provide the Florida Department of Revenue within 30 days of the aircraft departing Florida invoices for fuel, tie down charges, or hangar charges issued by out of state vendors or suppliers, or other documentary evidence which specifically identify the aircraft herein described, including the FAA registration number.~~

~~I claim exemption under Section 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the aircraft designated below for the following reason:~~

~~(-) Aircraft will be removed by me or by my designated agent from the State of Florida within 10 days of the date of purchase.~~

~~(-) Aircraft is to be repaired or altered and will be removed from the State of Florida by me or by my designated agent within 20 days after completion of the repairs or alterations consistent with Section 212.05, F.S.~~

Name of Purchaser _____

Purchaser's Permanent Address _____ (Street) _____ (City) _____ (State/Country)

Purchaser's Telephone Number () _____

Name of Selling Dealer _____

Address of Selling Dealer _____ (Street) _____ (City) _____ (State)

Selling Dealer's Florida Sales and Use Tax Registration Number _____

Selling Dealer's Telephone No. () _____

Date of Sale _____ (Month) _____ (Day) _____ (Year)

DESCRIPTION OF AIRCRAFT

Make _____ Model _____ Year _____ Serial No. _____ () New () Used

Tail Number(s) _____

State/Country Registration and/or U.S. FAA Registration Number _____

Sales Price _____ Trade In Allowance _____ Net Amount Paid _____

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

(Signature of Purchaser)

Original to be submitted to the Florida Department of Revenue, General Tax Administration MS 1-2800, P.O. Box 6417, Tallahassee, Florida 32314-6417.

1st copy to be retained by the dealer and made part of the dealer's records.

2nd copy: Purchaser's copy.

5.3-a. In the event the nonresident purchaser fails to provide to the Department the documents documentation required under subparagraph 212.05(1)(a)2., F.S., and included in the affidavit provided in subparagraph 4. sub-subparagraphs g. and h., the Department will shall proceed against the purchaser for payment of the tax, penalty, and interest due on the purchase of the aircraft.

b. In the event the selling dealer seller fails to maintain the records required under subparagraph 212.05(1)(a)2., F.S., and listed in subparagraph 3. sub-subparagraphs i. and k., the Department will shall proceed against the seller for payment of the tax, penalty, and interest due on the purchase of the aircraft.

~~4. Notwithstanding the provisions of Section 212.05(1)(a)2., F.S., and this paragraph, the owner of an aircraft purchased in Florida may permit the aircraft to be returned to this state for repairs within 6 months from the date of departure without the aircraft being in violation of the law and without incurring liability for payment of tax or penalty on the purchase price of the aircraft so long as he removes the aircraft from this state within 20 days of the completion of the repairs and can prove that he did so by invoices for fuel, tie down, or hangar charges issued by out of state vendors or suppliers, which specifically identify the aircraft and which are dated within 20 days after completion of the repairs.~~

~~6.5.~~ For purposes of this paragraph, any individual who maintains a place of abode in Florida is a Florida resident. A place of abode is a dwelling place maintained by a person, or by another for him, whether or not owned by such person, on other than a temporary or transient basis. The dwelling may be a house, apartment, mobile home, motor home, boat, a room, including a room in a hotel, motel or boarding house, or any other structure. Any individual qualifying for homestead exemption or voting rights in Florida is considered a Florida resident. Other factors which are used to ~~may~~ establish Florida residency or domicile, but ~~which are not~~ are not conclusive, are ownership of a Florida residence, having Florida licenses (driver's license ~~and~~ or other forms of licenses), or declaration of Florida residency on Federal or state tax returns.

~~7.6.~~ Documents, as required in this paragraph to be provided to the Department, are to ~~shall~~ be mailed to ~~the following address:~~

Florida Department of Revenue
 General Tax Administration MS 1-2800
 P.O. Box 6417
 Tallahassee, Florida 32314-6417.

- (c) through (j) No change.
- (11) through (12) No change
- (13) Lease or Rental.
- (a) No change.
- (b) Commercial Motor Vehicles and Motor Vehicles Used by Businesses That Lease or Rent Motor Vehicles.

1. For purposes of this paragraph, the term "commercial motor vehicle," as defined in Section 316.003(14)(a), F.S., means any self-propelled or towed vehicle used on the public highways in commerce to transport passengers or cargo, if such vehicle has a gross vehicle weight rating of 10,000 pounds or more.

2. For purposes of this paragraph, the term "motor vehicle," as defined in Section 316.003, F.S., means a self-propelled vehicle not operated upon rails or guideway. The term does not include bicycles, electric bicycles, motorized scooters, electric

personal assistive mobility devices, mobile carriers, personal delivery devices, swamp buggies, or mopeds.

~~3.2.~~ The lease or rental of a motor vehicle used primarily in the trade or established business of the lessee or renter, or a commercial motor vehicle to one lessee or renter for a period of 12 months or longer, and any renewals of such lease or rental, is exempt when:

- a. The lease or rental is to one lessee or renter for a period of 12 months or longer.
- ~~b.a.~~ Sales or use tax is paid on the purchase price of the commercial motor vehicle or motor vehicle by the lessor; and,
- ~~c.b.~~ The lease or rental of the commercial motor vehicle or motor vehicle is an established business or part of an established business, ~~or the commercial motor vehicle is~~ incidental or germane to such business.

~~4.3.~~ A credit against any Florida use tax and discretionary sales surtax due when the commercial motor vehicle or motor vehicle is registered, licensed, or titled in Florida will be allowed to any purchaser who provides documentary evidence that a like tax has been lawfully imposed on the purchase of the commercial motor vehicle or motor vehicle and has been paid to another state, territory of the United States, or District of Columbia. The credit allowed shall be the amount of legally imposed like tax paid to the other state, territory of the United States, or District of Columbia. When the applicable tax credit is equal to or greater than the amount of Florida use tax and discretionary sales surtax due, no additional use tax or discretionary sales surtax is due. When the tax paid to another state, territory of the United States, or District of Columbia is greater than the Florida use tax and discretionary sales surtax due, no refund is due from the State of Florida.

~~5.4.~~ The lease or rental of the same commercial motor vehicle or motor vehicle to any other lessee or renter is subject to tax.

- (c) No change.
- (d) Motor Vehicle Leased or Rented for 12 Months or Longer.
- 1. Except for commercial motor vehicles and motor vehicles, as provided in paragraph (b), ~~The~~ lease or rental of a motor vehicle registered in Florida for a period of 12 months or longer is subject to tax.
- 2. through 4. No change.
- (e) No change.
- (14) through (28) No change.

PROPOSED EFFECTIVE DATE: January 1, 2025
Rulemaking Authority 212.05(1)(a)2.f., 212.18(2), 213.06(1) FS., s. 61, Ch. 2024-158, LOF. Law Implemented 212.03, 212.05(1), 212.06(1), (2), (4), (5), (7), (8), (10), (12), 212.0601, 212.07(2), (8), 212.08(5)(i), (7)(t), (aa), (ee), (rr), (10), (11), 212.12(2), 213.255(2), (3), 213.35, 215.26(2), 681.104 FS., s. 28, Ch. 2024-158, LOF. History—New 10-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 8-18-73, 12-11-74, 6-9-76, 2-21-77, 5-10-77, 9-26-77, 9-28-78, 3-16-80, 12-31-

81, 7-20-82, 10-13-83, Formerly 12A-1.07, Amended 1-2-89, 12-11-89, 3-17-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 8-1-02, 4-17-03, 4-17-03 9-28-04, 1-11-16, 1-8-19, 12-31-20, 8-15-21, 7-1-24, Renewed 1-1-25.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.
EFFECTIVE DATE: January 1, 2025

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12AER24-6 Public Use Forms

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Section 61, Chapter 2024-158, Laws of Florida (L.O.F.), authorizes the Department of Revenue to promulgate emergency rules to implement the provisions of section 212.05(1)(a), F.S., as amended by section 28, Chapter 2024-158, L.O.F., effective July 1, 2024, regarding the exemption for boats sold in Florida to nonresident purchasers. The promulgation of this emergency rule ensures that the public is notified in the most expedient and appropriate manner regarding the amendments to section 212.05(1)(a), F.S.

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized the promulgation of emergency rules to implement the provisions of section 28, Chapter 2024-158, L.O.F. Additionally, this emergency rule is the most expedient and appropriate means of notifying taxpayers of these provisions.

Emergency Rule 12AER24-6, Public Use Forms, as adopted on July 1, 2024, and noticed in the Florida Administrative Register on June 27, 2024 (Vol. 50, No. 126, p. 2278). On August 1, 2024 (Vol. 50, No. 150, pp. 2762-2763), the Department published a Notice of Rule Development for Rule 12A-1.097, F.A.C., pursuant to Section 120.54(2), F.S. Proposed Rule 12A-1.097, F.A.C., if adopted, would address the same topic as Emergency Rule 12AER24-6. Section 61, Chapter 2024-158, L.O.F., specifically provides for the renewal of the emergency rule pending procedures to revise the permanent rule addressing the same subject of the emergency rule. Therefore, pursuant to the provisions of section 61, Chapter 2024-158, L.O.F., Emergency Rule 12AER24-6 is renewed.

SUMMARY: Emergency Rule 12AER24-6, Public Use Forms, incorporates, by reference, two forms that allow registered boat or yacht dealers to purchase decal sets from the Department to be affixed to certain boats sold in Florida to nonresident purchasers. When affixed to a boat that is five net tons of admeasurement or larger sold in Florida to a nonresident purchaser, the decal set allows the boat to remain in Florida

waters for specific extended periods after the date the boat was purchased as indicated on the decals. These forms provide that the number and expiration date of a decal set is to be included in the records maintained by registered boat and yacht dealers. THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Martha Gregory, Office of Technical Assistance, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE EMERGENCY RULE IS:

12AER24-6 ~~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) through (9) No change.		
<u>(10)(a) DR-42</u>	<u>Application/Order Form for Boat Decal Sets</u> <u>(http://www.floridarevenue.com/rules)</u>	<u>07/24</u>
<u>(b) DR-42E</u>	<u>Application for Extension of 90-Day Decal to 180 Days</u> <u>(http://www.floridarevenue.com/rules)</u>	<u>07/24</u>
(10) through (22) Renumbered (11) through (23) No change.		

PROPOSED EFFECTIVE DATE: January 1, 2025

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1)(a)2.f., 212.0515(7), 212.0596(3), 212.06(5)(b)13., 212.0596(3), 212.06(5)(b)13., 212.07(1)(b), 212.08(7), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 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), 1002.40(16) FS., s. 61, Ch. 2024-158, L.O.F. Law Implemented 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2), 1002.40(13) FS., s. 28, Ch. 2024-158, L.O.F. 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, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, 6-14-22, 1-1-23, 1-1-24, 7-1-24, Renewed 1-1-25.

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

EFFECTIVE DATE: January 1, 2025

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12AER24-7 Aircraft, Boats, Motor Vehicles, and Mobile Homes

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Section 61, Chapter 2024-158, Laws of Florida (L.O.F.), authorizes the Department of Revenue to promulgate emergency rules to implement the provisions of section 212.054(3)(a), F.S., as amended by section 29, Chapter 2024-158, L.O.F., effective July 1, 2024, regarding the discretionary sales surtax limitation on the sale of a boat and the corresponding trailer sold to the same purchaser, at the same time, and included in the same invoice. The promulgation of this emergency rule ensures that the public is notified in the most expedient and appropriate manner regarding the amendments to section 212.054(3)(a), F.S.

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized the promulgation of emergency rules to implement the provisions of section 29, Chapter 2024-158, L.O.F. Additionally, this emergency rule is the most expedient and appropriate means of notifying taxpayers of these provisions.

Emergency Rule 12AER24-7, Aircraft, Boats, Motor Vehicles, and Mobile Homes, as adopted on July 1, 2024, and noticed in the Florida Administrative Register on June 27, 2024 (Vol. 50, No. 126, pp. 2278-2279). On August 1, 2024 (Vol. 50, No. 150, p. 2763), the Department published a Notice of Rule Development for Rule 12A-15.0035, F.A.C., pursuant to Section 120.54(2), F.S. Proposed Rule 12A-15.0035, F.A.C., if adopted, would address the same topic as Emergency Rule 12AER24-7. Section 61, Chapter 2024-158, L.O.F., specifically provides for the renewal of the emergency rule pending procedures to revise the permanent rule addressing the same subject of the emergency rule. Therefore, pursuant to the provisions of section 61, Chapter 2024-158, L.O.F., Emergency Rule 12AER24-7 is renewed.

SUMMARY: Emergency Rule 12AER24-7, Aircraft, Boats, Motor Vehicles, and Mobile Homes, incorporates the provisions of subparagraph 212.054(3)(a)3., F.S., added by section 29, Chapter 2024-158, L.O.F., effective July 1, 2024. This emergency rule provides that a sale of a boat and the corresponding trailer identified as a motor vehicle is deemed to

occur in the county where the purchaser resides, and discretionary sales surtax is due at the surtax rate imposed by the county where the residence address of the purchaser is located.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Martha Gregory, Office of Technical Assistance, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE EMERGENCY RULE IS:

12AER24-7 ~~12A-15.0035~~ Aircraft, Boats, Motor Vehicles, and Mobile Homes.

(1) through (3) No change.

(4) AIRCRAFT AND BOATS.

(a) 1. A registered aircraft or boat dealer who makes a sale of an aircraft or boat is required to collect surtax when the aircraft or boat is delivered to a location within a surtax county. The dealer is required to collect surtax at the rate imposed by the county where the delivery occurs. When the aircraft or boat is delivered within a county not imposing a surtax, the selling dealer is not required to collect surtax.

2. The sale of a boat and the corresponding boat trailer identified as a motor vehicle, as defined in Section 320.01(1), F.S., to the same purchaser, at the same time, and included in the same invoice, is deemed to occur in the county where the purchaser resides, as identified on the registration or title documents for the boat and the boat trailer. The dealer is required to collect surtax at the rate imposed by the county where the residence address of the purchaser is located.

(b) through (c) No change.

(5) No change.

PROPOSED EFFECTIVE DATE: January 1, 2025

Rulemaking Authority 212.18(2), 213.06(1) FS., s. 61, Ch. 2024-158, L.O.F. Law Implemented 212.02(19), 212.05(1), 212.054, 212.055, 212.06(1), (4), (6), (7), (8), (10), 212.07(8), 212.18(3) FS., s. 29, Ch. 2024-158, L.O.F. History—New 4-17-03, Amended 7-1-24, Renewed 1-1-25.

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

EFFECTIVE DATE: January 1, 2025

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12AER24-8 Specific Limitations

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Section 61, Chapter 2024-158, Laws of Florida (L.O.F.), authorizes the Department of Revenue to promulgate

emergency rules to implement the provisions of section 212.054(2)(b), F.S., as amended by section 29, Chapter 2024-158, L.O.F., effective July 1, 2024. This law provides changes regarding the discretionary sales surtax limitation on the sale of a boat and the corresponding trailer sold to the same purchaser, at the same time, and included in the same invoice. The promulgation of this emergency rule ensures that the public is notified in the most expedient and appropriate manner regarding the amendments to section 212.054(2)(b), F.S.

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized the promulgation of emergency rules to implement the provisions of section 29, Chapter 2024-158, L.O.F. Additionally, this emergency rule is the most expedient and appropriate means of notifying taxpayers of these provisions.

Emergency Rule 12AER24-8, Specific Limitations, as adopted on July 1, 2024, and noticed in the Florida Administrative Register on June 27, 2024 (Vol. 50, No. 126, pp. 2279-2280). On August 1, 2024 (Vol. 50, No. 150, p. 2763), the Department published a Notice of Rule Development for Rule 12A-15.004, F.A.C., pursuant to Section 120.54(2), F.S. Proposed Rule 12A-15.004, F.A.C., if adopted, would address the same topic as Emergency Rule 12AER24-8. Section 61, Chapter 2024-158, L.O.F., specifically provides for the renewal of the emergency rule pending procedures to revise the permanent rule addressing the same subject of the emergency rule. Therefore, pursuant to the provisions of section 61, Chapter 2024-158, L.O.F., Emergency Rule 12AER24-8 is renewed.

SUMMARY: Emergency Rule 12AER24-8, Specific Limitations, incorporates the provisions of sub-subparagraph 212.054(2)(b)1.b., F.S., added by section 29, Chapter 2024-158, L.O.F., effective July 1, 2024. This emergency rule provides that a sale of a boat and the corresponding trailer identified as a motor vehicle is taxed as a single item when sold to the same purchaser, at the same time, and included in the same invoice.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Brinton Hevey, Technical Assistance and Dispute Resolution, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE EMERGENCY RULE IS:

12AER24-8 ~~12A-15.004~~ Specific Limitations.

(1) through (2) No change.

(3) When multiple items of tangible personal property are sold by a dealer to the same purchaser at the same time, the \$5,000 limitation applies when the sale or purchase is a single sale that meets the requirements of paragraph (a) and is a sale of items normally sold in bulk or items that comprise a working

unit, or a part of a working unit, that meets the requirements of paragraph (b).

(a) No change.

(b) ITEMS NORMALLY SOLD IN BULK OR ITEMS THAT COMPRISE A WORKING UNIT. A single sale must be a sale of items of tangible personal property that meets at least one of the following conditions:

1. through 2. No change.

3. The items are normally sold in single sale by the seller to the purchaser for use in the normal business practice of the purchaser as an integrated unit; ~~or~~

4. The items are component parts that have no utility unless assembled with each other to form a working unit or part of a working unit; or-

5. The items are a boat and the corresponding boat trailer identified as a motor vehicle, as defined in Section 320.01(1), F.S., sold to the same purchaser, at the same time, and included in the same invoice.

(c) through (d) No change.

PROPOSED EFFECTIVE DATE: January 1, 2025

Rulemaking Authority 212.18(2), 213.06(1) FS., s. 61, Ch. 2024-158, LOF. Law Implemented 212.02(15), (19), 212.05(1), 212.054, 212.055 FS., s. 29, Ch. 2024-158, LOF. History—New 12-11-89, Amended 5-12-92, 3-17-93, 11-16-93, 10-2-01, 4-17-03, 7-1-24, Renewed 1-1-25.

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

EFFECTIVE DATE: January 1, 2025

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NO.: RULE TITLE:

12CER24-2 Credit for Qualified Railroad Reconstruction or Replacement Expenditures

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Section 61, Chapter 2024-158, Laws of Florida (L.O.F.), authorizes the Department of Revenue to promulgate emergency rules to implement section 220.1915, F.S., Credit for Qualified Railroad Reconstruction or Replacement Expenditures, as amended by section 40, Chapter 2024-158, L.O.F., effective July 1, 2024. The promulgation of this emergency rule ensures that the public is notified in the most expedient and appropriate manner regarding the amendments to section 220.1915, F.S.

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: Legislature expressly authorized the promulgation of emergency rules to implement the provisions of section 40, Chapter 2024-158, L.O.F., which amends the provisions of section 220.1915, F.S., Credit for Qualified Railroad Reconstruction or Replacement

Expenditures. Additionally, this emergency rule is the most expedient and appropriate means of notifying taxpayers of these provisions.

Emergency Rule 12CER24-2, Credit for Qualified Railroad Reconstruction or Replacement Expenditures, as adopted and effective July 1, 2024, and noticed in the Florida Administrative Register on June 27, 2024 (Vol. 50, No. 126, pp. 2280-2282). Section 61, Chapter 2024-158, L.O.F., authorizes the adoption of an emergency rule, provides that the emergency rule is effective for six months after adoption, and allows for renewal of the emergency rule during the pendency of procedures to adopt permanent rules. On August 1, 2024 (Vol. 50, No. 150, pp. 2765-2766), the Department published a Notice of Rule Development for Rule 12C-1.01915, F.A.C., pursuant to Section 120.54(2), F.S., which if adopted, would establish a rule address the same topic as Emergency Rule 12CER24-2. Therefore, pursuant to the provisions of section 61, Chapter 2024-158, L.O.F., Emergency Rule 12CER24-2 is renewed.

SUMMARY: Emergency Rule 12CER24-2, Credit for Qualified Railroad Reconstruction or Replacement Expenditures, incorporates the provisions of section 220.1915, F.S., as amended by section 40, Chapter 2024-158, L.O.F., effective July 1, 2024, and removes provisions rendered obsolete by the amendment. The emergency rule provides that the calculation of the tax credit is based on the track miles owned or leased by a qualifying railroad on the last day of the prior calendar year. An application for the tax credit may be submitted to the Department once the qualified expenditures are incurred during the taxable year, but no later than May 1 of the following calendar year. Qualifying railroads are limited to one application each taxable year. The requirement to include a copy of federal Form 8900, Qualified Railroad Track Maintenance Credit, or its equivalent, with an application for tax credit is amended to provide that a copy of the federal form is to be submitted to the Department within 60 days of submitting the form to the Internal Revenue Service. The Department will issue a letter to the applicant indicating the amount of the approved credit within 30 days of receiving a completed application. Tax credits approved by the Department may be used in the taxable year of approval and in any of the five subsequent taxable years. Tax credits may be transferred immediately upon approval by the Department. Taxpayers receiving a transferred tax credit may only use the tax credit on tax returns with a due date, or extended due date, after the date of transfer.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Martha Gregory, Office of Technical Assistance, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE EMERGENCY RULE IS:

12CER24-2 ~~12C-1.01915~~ Credit for Qualified Railroad Reconstruction or Replacement Expenditures.

(1) Definitions. For purposes of this rule, the following terms mean:

(a) No change.

(b) “Qualified expenditures” means gross expenditures made in Florida by a qualifying railroad during the taxable year in which the credit is claimed, provided such expenditures were made for track that was owned or leased by a qualifying railroad on the last day of the prior calendar year, and were:

1. through 2. No change.

(c) “Qualifying railroad” means any Class II or Class III railroad operating in Florida on the last day of the calendar year prior to the taxable year for which the credit is claimed, pursuant to the classifications in effect for that year as set by the United States Surface Transportation Board or its successor.

(2) Available Credits for Qualifying Railroads. ~~A For taxable years beginning on or after January 1, 2023,~~ a credit equal to 50 percent of a qualifying railroad’s qualified expenditures incurred in Florida during a taxable year is available against the Florida corporate income tax imposed by Chapter 220, F.S. However, the amount of the credit may not exceed \$3,500 multiplied by the number of miles of railroad track owned or leased in Florida by the qualifying railroad as of the end of the calendar year prior to the taxable year in which the qualified expenditures were incurred.

(a) through (c) No change.

(3) Application Process. To apply for available program credits, a qualifying railroad must submit a Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Credit (Form F-11915, incorporated by reference in Emergency Rule 12CER24-4 ~~12C-1.054~~, F.A.C.) to the Department each taxable year, along with documentation demonstrating that the qualifying railroad’s qualified expenditures meet the criteria to receive credits. Only one Form F-11915 may be submitted per qualifying railroad per taxable year.

(a) If federal Form 8900 (Qualified Railroad Track Maintenance Credit), or its equivalent, is filed with the Internal Revenue Service within 60 days prior to submitting Form F-11915, if the qualifying railroad earned a federal credit under 26 U.S.C. 45G during the taxable year, the supporting documentation must include federal Form 8900 (Qualified Railroad Track Maintenance Credit) or its equivalent. Otherwise, a qualifying railroad must submit federal Form 8900 directly to the Department within 60 days of submitting the form to the Internal Revenue Service.

(b) ~~If the qualifying railroad is a taxpayer under Chapter 220, F.S., it must submit Form F-11915 when it files its Florida~~

~~Corporate Income/Franchise Tax Return (Form F 1120, incorporated by reference in Rule 12C 1.051, F.A.C.).~~

~~(b)(e) The If the qualifying railroad is not a taxpayer under Chapter 220, F.S., it must submit Form F-11915 to the Department no later than May 1 of the calendar year following the year in which the qualified expenditures were made. If the May 1 due date falls on a Saturday, Sunday, or legal holiday, Form F-11915 will be considered timely if the form is postmarked or electronically submitted on the next succeeding day that is not a Saturday, Sunday, or legal holiday. The May 1 due date may not otherwise be extended.~~

1. Example: ~~Qualifying railroad X is not a taxpayer under Chapter 220, F.S.~~ Qualifying railroad X operates on a calendar year basis. X has qualified expenditures during calendar year ~~2024~~ 2023. X must apply for a credit by submitting Form F-11915 ~~to with~~ the Department no later than May 1, ~~2025~~ 2024.

2. Example: ~~Qualifying railroad Y is not a taxpayer under Chapter 220, F.S.~~ Qualifying railroad Y operates on a fiscal year basis, with a January 31 year end. Y has qualified expenditures during the fiscal year beginning February 1, ~~2024~~ 2023, and ending January 31, ~~2025~~ 2024. Y must apply for a credit by submitting Form F-11915 ~~to with~~ the Department no later than May 1, ~~2026~~ 2025.

(d) renumbered (c) No change.

(d) The Department will issue a letter to the qualifying railroad within 30 days after receipt of the completed application indicating the amount of the approved credit.

(4) Determination of Carryforward or Transfer of Unused Credits. When a credit is not fully used during a taxable year, either because the qualifying railroad that earned the credit has insufficient tax liability or because the qualifying railroad is not a taxpayer under Chapter 220, F.S., the credit may be carried forward or may be transferred in accordance with subsection (5). The carryforward or transferred credit may be used in the year approved or any of the 5 subsequent taxable years in which the credit was earned, when the tax imposed by Chapter 220, F.S., for that taxable year exceeds the credit for which the qualifying railroad or transferee is eligible in that taxable year, after applying the other credits and unused carryovers in the order provided by Section 220.02(8), F.S.

~~(a) If the qualifying railroad is a taxpayer under Chapter 220, F.S., the Department will notify the qualifying railroad by letter within 30 days after the receipt of a completed Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Credit (Form F 11915), indicating the amount of credit that may be carried forward or transferred.~~

~~(b) If the qualifying railroad is not a taxpayer under Chapter 220, F.S., the Department will notify the qualifying railroad by letter within 30 days after the receipt of completed~~

~~Form F 11915, indicating the amount of credit that may be transferred.~~

~~(a)(e)1. Amounts that exceed the limitation of \$3,500 multiplied by the number of miles of railroad track owned or leased in Florida by the qualifying railroad as of the end of the calendar year prior to the taxable year in which the qualified expenditures were incurred, as provided in subsection (2), may not be carried forward to a subsequent taxable year or transferred.~~

~~(b)2- Example: Qualifying railroad Corporation A is a taxpayer under Chapter 220, F.S., that incurs \$20,000 of qualified expenditures during its taxable year. Corporation A owns 2 miles of railroad track within Florida as of the end of the calendar year prior to the its taxable year in which the qualified expenditures are incurred.~~

Corporation A's credit is equal to 50 percent of the \$20,000 qualified expenditures incurred in the taxable year but may not exceed \$3,500 multiplied by the number of miles owned or leased in Florida at the end of the calendar year prior to the its taxable year with the qualified expenditures.

Credit computation: $50\% \times \$20,000 = \$10,000$ but may not exceed \$7,000 ($\$3,500 \times 2$ miles of railroad track). Therefore, Corporation A receives a \$7,000 credit for qualified railroad reconstruction or replacement expenditures.

The amount of computed credit exceeding the limitation amount ($\$3,000 = \$10,000 - \$7,000$) cannot be used, carried forward, or transferred.

~~When it files its Florida Corporate Income/Franchise Tax Return (Form F 1120), Corporation A has \$5,000 tax due after application of all credits required to be claimed prior to application of the credit for qualified railroad reconstruction or replacement expenditures. Assuming the Department does not have to make any adjustments to Corporation A's Form F-1120, the Department will issue a letter to Corporation A indicating that the amount of credit available to carry forward or transfer is \$2,000 ($\$7,000 - \$5,000$).~~

(5) Transfer of credit. Any For taxable years beginning on or after January 1, 2023, an unused credit may be transferred, in whole or in part. The transfer of a credit does not affect the time limit for taking the credit, and the credit is subject to the same limitations imposed on the transferor in accordance with subsection (4). Transferred credits received by the transferee may only be used on tax returns with a due date or extended due date on or after the date of transfer.

(a) Credits may be transferred to a taxpayer subject to the tax under Chapter 220, F.S., and that either transports property using the rail facilities of any the qualifying railroad, or furnishes railroad-related property or services ~~to any railroad operating in Florida, or is a railroad~~, as those terms are defined in 26 C.F.R. s. 1.45G-1(b) (March 18, 2018), and herein incorporated by reference

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-16071>), to any railroad operating in Florida, or is a railroad. A copy of this regulation is available from the Department at https://floridarevenue.com/taxes/taxesfees/Pages/corp_tax_incent.aspx.

(b) The transferor is required to notify the Department of a credit transfer by submitting a Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Notice of Intent to Transfer a Credit (Form F-11915T, incorporated by reference in Emergency Rule 12CER24-4 12C-1.051, F.A.C.) to the Department within 30 days after the transfer. A separate notice must be submitted for each taxpayer receiving a transfer of credit.

(c) No change.

(6) No change.

PROPOSED EFFECTIVE DATE: January 1, 2025

Rulemaking Authority 213.06(1), 220.1915(7) FS., s. 61, Ch. 2024-158, LOF, Law Implemented 220.02(8), 220.1915 FS., s. 40, Ch. 2024-158, LOF, History—New 12-3-23, 7-1-24, Renewed 1-1-25.

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

EFFECTIVE DATE: January 1, 2025

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NO.: 12CER24-3
 RULE TITLE: Individuals with Unique Abilities Tax Credit Program

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Section 61, Chapter 2024-158, L.O.F., authorizes the Department of Revenue to promulgate emergency rules to implement the provisions of section 220.1992, F.S., Individuals with Unique Abilities Tax Credit Program, as created by section 41, Chapter 2024-158, L.O.F., effective July 1, 2024. The promulgation of this emergency rule ensures that the public is notified in the most expedient and appropriate manner regarding the requirements for applying for a corporate income tax credit under this Program.

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized the promulgation of emergency rules to implement the provisions of section 41, Chapter 2024-158, L.O.F., which creates section 220.1992, F.S., Individuals with Unique Abilities Tax Credit Program. Additionally, this emergency rule is the most expedient and appropriate means of notifying taxpayers of these provisions.

Emergency Rule 12CER24-3, Individuals with Unique Abilities Tax Credit Program, as adopted on July 1, 2024, and noticed in the Florida Administrative Register on June 27, 2024

(Vol. 50, No. 126, pp. 2282-2283). On August 1, 2024 (Vol. 50, No. 150, pp. 2765-2766), the Department published a Notice of Rule Development for Rule 12C-1.051, F.A.C., pursuant to Section 120.54(2), F.S. Proposed Rule 12C-1.051, F.A.C., if adopted, would address the same topic as Emergency Rule 12CER24-3. Section 61, Chapter 2024-158, L.O.F., specifically provides for the renewal of the emergency rule pending procedures to revise the permanent rule addressing the same subject of the emergency rule. Therefore, pursuant to the provisions of section 61, Chapter 2024-158, L.O.F., Emergency Rule 12CER24-3 is renewed.

SUMMARY: Emergency Rule 12CER24-3, Individuals with Unique Abilities Tax Credit Program, incorporates, by reference, a form to implement the provisions of section 220.1992, F.S., created by section 41, Chapter 2024-158, L.O.F., effective July 1, 2024. This form allows corporations that employ individuals with disabilities in Florida to apply for an allocation of the available tax credit and provides how the tax credit is calculated, the maximum amount for each disabled employee, and the maximum amount of tax credit that may be taken by a corporation each taxable year.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Martha Gregory, Office of Technical Assistance, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE EMERGENCY RULE IS:

12CER24-3 Individuals with Unique Abilities Tax Credit Program.

(1)(a) The following form is used by the Department in its administration of the Individuals with Unique Abilities Tax Credit Program. This form is hereby incorporated by reference in this rule.

(b) Copies of the form are available, without cost, by one or more of the following methods: 1) downloading the form from the Department’s website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) writing the Florida Department of Revenue, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

<u>Form Number</u>	<u>Title</u>	<u>Effective Date</u>
<u>(2) F-11992</u>	<u>Florida Individuals with Unique Abilities Tax Credit Program Application for Tax Credit</u>	<u>07/24</u>

PROPOSED EFFECTIVE DATE: January 1, 2025

Rulemaking Authority s. 61, Ch. 2024-158, LOF, Law Implemented s. 41, Ch. 2024-158, LOF, History—New 7-1-24, Renewed 1-1-25.

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

EFFECTIVE DATE: January 1, 2025

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NO.: RULE TITLE:

12CER24-4 Forms

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Section 61, Chapter 2024-158, Laws of Florida (L.O.F.), authorizes the Department of Revenue to promulgate emergency rules to implement the provisions of section 220.1915, F.S., Credit for Qualified Railroad Reconstruction or Replacement Expenditures, as amended by section 40, Chapter 2024-158, L.O.F., effective July 1, 2024. The promulgation of this emergency rule ensures that the public is notified in the most expedient and appropriate manner regarding the amendments to section 220.1915, F.S.

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized the promulgation of emergency rules to implement the provisions of section 40, Chapter 2024-158, L.O.F. Additionally, this emergency rule is the most expedient and appropriate means of notifying taxpayers of these provisions.

Emergency Rule 12CER24-4, Forms, as adopted on July 1, 2024, and noticed in the Florida Administrative Register on June 27, 2024 (Vol. 50, No. 126, pp. 2283-2284). On August 1, 2024 (Vol. 50, No. 150, pp. 2765-2766), the Department published a Notice of Rule Development for Rule 12C-1.051, F.A.C., pursuant to Section 120.54(2), F.S. Proposed Rule 12C-1.051, F.A.C., if adopted, would address the same topic as Emergency Rule 12CER24-4. Section 61, Chapter 2024-158, L.O.F., specifically provides for the renewal of the emergency rule pending procedures to revise the permanent rule addressing the same subject of the emergency rule. Therefore, pursuant to the provisions of section 61, Chapter 2024-158, L.O.F., Emergency Rule 12CER24-4 is renewed.

SUMMARY: Emergency Rule 12CER24-4, Forms, adopts revisions to the two forms used in the administration of the Credit for Qualified Railroad Reconstruction or Replacement Expenditures to incorporate the provisions of section 220.1915, F.S., as amended by section 40, Chapter 2024-158, L.O.F., effective July 1, 2024. Revisions to the forms reflect the change in the calculation of the tax credit, the limitation of the application to one each taxable year, the documentation required to be included at the time of applying and after

applying for the credit, and when a tax credit may be transferred and used by the recipient of the transferred credit.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Martha Gregory, Office of Technical Assistance, (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE EMERGENCY RULE IS:

12CER24-4 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) through (8) No change.		
(9)(a) F-11915	Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Credit (R. 07/24 N. 01/24) (http://www.floridarevenue.com/rules/flrules.org/Gateway/reference.asp?No=Ref 16044)	<u>07/24</u> 11/23
(b) F-11915T	Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Notice of Intent to Transfer a Credit (R. 07/24 N. 01/24) (http://www.floridarevenue.com/rules/flrules.org/Gateway/reference.asp?No=Ref 16045)	<u>07/24</u> 11/23
(10) through (15) No change.		

PROPOSED EFFECTIVE DATE: January 1, 2025

Rulemaking Authority 213.06(1), 220.1915(7), 220.192(7), 220.193(4), 220.196(4), 220.198(6), 220.51, 1002.395(13) FS., s. 61, Ch. 2024-158, L.O.F. Law Implemented 119.071(5), 212.08(5)(p), 213.37, 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.191, 220.1915, 220.1915, 220.193, 220.194, 220.195, 220.196, 220.198, 220.1991, 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., s. 40, Ch. 2024-158, L.O.F. 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, 3-12-14, 1-19-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 12-12-19, 5-23-22, 1-1-23, 11-21-23, 1-1-24, 7-1-24, Renewed 1-1-25.

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

EFFECTIVE DATE: January 1, 2025

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 December 16, 2024, the Department of Business and Professional Regulation, Division of Hotels and Restaurants, Bureau of Elevator Safety, received a petition for Maus & Haufman at 312 Worth Ave., Palm Beach, FL 33480. Petitioner seeks an Emergency Permanent variance of the requirements of ASME A17.1, 1996, edition, Section 101.3D(1)(A), as adopted by 61C-5.001, Florida Administrative Code that requires access doors to machine rooms and overhead machinery spaces shall: (a) for machine rooms, be of a minimum width of 30 in. (762 mm) and a minimum height of 6 ft (1829 mm); for other spaces as specified in Rules 10 1.4(b) and (c), be of a minimum width and height of 30 in. (762 mm), which poses a significant economic/financial hardship. Any interested person may file comments within 5 days of the publication of this notice with Division of Hotels and Restaurants, Bureau of Elevator Safety, 2601 Blair Stone Road, Tallahassee, Florida 32399-1013 (VW2024-193).

A copy of the Petition for Variance or Waiver may be obtained by contacting: Division of Hotels and Restaurants, Bureau of Elevator Safety, 2601 Blair Stone Road, Tallahassee, Florida 32399-1013. chr.elevators@myfloridalicense.com

Section VI Notice of Meetings, Workshops and Public Hearings

DEPARTMENT OF LAW ENFORCEMENT

The Florida Missing Child's Day Foundation (FMCDF) supported by the Florida Department of Law Enforcement (FDLE) announces a telephone conference call to which all persons are invited.

DATE AND TIME: January 23, 2025, 1:00 p.m. - 2:30 p.m.

PLACE: by calling +1(850)270-3999, Phone Conference ID: 132183227#

GENERAL SUBJECT MATTER TO BE CONSIDERED: meeting to discuss end of year items related to the 2024 Florida Missing Children's Day event and begin the preparations for the 2025 event.

A copy of the agenda may be obtained by contacting: FMCD@fdle.state.fl.us

PUBLIC SERVICE COMMISSION

The Florida Public Service Commission announces a public meeting to which all persons are invited.

DATE AND TIME: Tuesday, January 7, 2025, 9:30 a.m.

PLACE: Room 148, Betty Easley Conference Center, 4075 Esplanade Way, Tallahassee, Florida.

GENERAL SUBJECT MATTER TO BE CONSIDERED: To consider those matters ready for decision.

LEGAL AUTHORITY AND JURISDICTION: Chapters 120, 350, 364, 366, 367, and 368, F.S. Persons who may be affected by Commission action on certain items on the Conference agenda may be allowed to address the Commission, either informally or by oral argument, when those items are taken up for discussion, pursuant to Rules 25-22.0021 and 25-22.0022, F.A.C. The Commission Conference Notice, Agenda, related documents, and FPSC contact information are available at www.floridapsc.com.

ADA: In accordance with the Americans with Disabilities Act, persons needing a special accommodation to participate at this proceeding should contact the Office of Commission Clerk no later than five days prior to the conference at 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850 or (850)413-6770 (Florida Relay Service, 1(800)955-8770 Voice or 1(800)955-8771 TDD). Assistive Listening Devices are available upon request from the Office of Commission Clerk, Gerald L. Gunter Building, Room 152.

EMERGENCY CANCELLATION OF CONFERENCE: If a named storm or other disaster requires cancellation of the Conference, Commission staff will attempt to give timely notice. Notice of cancellation will be provided on the Commission's website (www.floridapsc.com) under the Hot Topics link on the home page. Cancellation can also be confirmed by calling the Office of Commission Clerk at (850)413-6770.

A copy of the agenda may be obtained by contacting: Office of Commission Clerk at (850)413-6770.

PUBLIC SERVICE COMMISSION

The Florida Public Service Commission announces a public meeting to which all persons are invited.

DATE AND TIME: Wednesday, January 22, 2025, 9:30 a.m.

PLACE: Room 105, Gerald L. Gunter Building, 2540 Shumard Oak Boulevard, Tallahassee, Florida.

GENERAL SUBJECT MATTER TO BE CONSIDERED: GENERAL SUBJECT MATTER TO BE CONSIDERED: To

discuss and make decisions on matters affecting Commission operations. Internal Affairs Agendas and FPSC contact information is available at www.floridapsc.com.

ADA: In accordance with the Americans with Disabilities Act, persons needing a special accommodation to participate at this proceeding should contact the Office of Commission Clerk no later than five days prior to the conference at 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850 or (850)413-6770 (Florida Relay Service, 1(800)955-8770 Voice or 1(800)955-8771 TDD). Assistive Listening Devices are available upon request from the Office of Commission Clerk, Gerald L. Gunter Building, Room 152.

EMERGENCY CANCELLATION OF MEETING: If a named storm or other disaster requires cancellation of the meeting, Commission staff will attempt to give timely notice. Notice of cancellation will be provided on the Commission's website (www.floridapsc.com) under the Hot Topics link on the home page. Cancellation can also be confirmed by calling the Office of Commission Clerk at (850)413-6770.

A copy of the agenda may be obtained by contacting: Office of Commission Clerk at (850)413-6770.

REGIONAL PLANNING COUNCILS

Northeast Florida Regional Planning Council

The Northeast Florida Regional Council announces a public meeting to which all persons are invited.

DATE AND TIME: January 9, 2025, 9:00 a.m. Personnel, Budget & Finance; 10:00 a.m. Board of Directors; 12:00 noon Regional Awards Ceremony. Visit www.nefrfc.org for updates.

PLACE: 100 Festival Park Avenue, Jacksonville, FL 32202.

GENERAL SUBJECT MATTER TO BE CONSIDERED: Regular Meeting & Regional Awards Ceremony.

A copy of the agenda may be obtained by contacting: (904)279-0880.

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: (904)279-0880. 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 BUSINESS AND PROFESSIONAL REGULATION

Division of Hotels and Restaurants

The Division of Hotels & Restaurants announces a public meeting to which all persons are invited.

DATE AND TIME: January 27, 2025, 9:00 a.m. – 12:00 Noon

PLACE: Conference Room C107, Department of Business and Professional Regulation headquarters office: 2601 Blair Stone Road, Tallahassee, FL 32399, or by conference call to 1(888)585-9008, conference code 260299671#

GENERAL SUBJECT MATTER TO BE CONSIDERED: Annual Hotels & Restaurants Advisory Council meeting.

A copy of the agenda may be obtained by contacting: Brenden.Doherty@myfloridalicense.com.

For more information, you may contact: Brenden Doherty, Department of Business and Professional Regulation, Division of Hotels and Restaurants, 2601 Blair Stone Road, Tallahassee, FL 32399, (850)717-1260.

DEPARTMENT OF ENVIRONMENTAL PROTECTION

The Office of Resilience and Coastal Protection — Beaches and Coastal Systems announces a public meeting to which all persons are invited.

DATE AND TIME: Wednesday, January 22, 2025, 6:00 p.m. – 8:00 p.m.

PLACE: Treasure Island — City Hall Building/City Hall Chambers, 10451 Gulf Blvd., Treasure Island, Florida, 33706, (727)464-8766

VIEW: If one cannot attend the ECL workshop and hearing in person on January 22, 2025, you can view the ECL workshop and hearing live or later at the Treasure Island link:

https://treasureislandfl.granicus.com/ViewPublisher.php?view_id=1

DOWNLOAD SURVEY: To view information about the proposed ECL survey or the beach nourishment project, see the project website: <https://pinellas.gov/beach-nourishment-and-easements/>.

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Board of Trustees of the Internal Improvement Trust Fund of the State of Florida is proposing the establishment of an Erosion Control Line (ECL), pursuant to section 161.161, Florida Statutes. The meeting time of 6:00 p.m. – 8:00 p.m. will include time for both a public workshop and a public hearing. The workshop is the public's opportunity to ask questions about the proposed erosion control line. The hearing is the public's opportunity to comment on, speak in support of, object to, and submit for consideration material relevant to the methodology used for locating the proposed erosion control line for the Treasure Island Shore Protection Project — Treasure Island Segment in Pinellas County, between DEP range monuments R132.7-R143.2 or 104th Avenue to the north jetty at Blind Pass and is associated with DEP permit # 0221569-020-JM.

A copy of the agenda may be obtained by contacting: William "Guy" Weeks, Department of Environmental Protection, Office of Resilience and Coastal Protection at (850)245-7696 or via email: William.Weeks@FloridaDEP.gov.

Public participation is solicited without regard to race, color, religion, sex, pregnancy, national origin, age, handicap, or marital status. Persons who require special accommodations under the American with Disabilities Act (ADA) or persons who require translation services (free of charge) are asked to contact DEP's Limited English Proficiency Coordinator at (850)245-2118 or LEP@FloridaDEP.gov at least ten (10) days before the meeting. If you have a hearing or speech impairment, please contact the agency using the Florida Relay Service, (800)955-8771 (TDD) or (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: William "Guy" Weeks, Department of Environmental Protection, Office of Resilience and Coastal Protection at (850)245-7696 or via email: William.Weeks@FloridaDEP.gov.

DEPARTMENT OF HEALTH

Board of Osteopathic Medicine

The Florida Board of Osteopathic Medicine announces a public meeting to which all persons are invited.

DATE AND TIME: February 21, 2025, 9:00 a.m., ET

PLACE: Embassy Suites- Fort Lauderdale, 1100 SE 17th St., Fort Lauderdale, FL 33316

GENERAL SUBJECT MATTER TO BE CONSIDERED: The general business of the Board.

A copy of the agenda may be obtained by contacting: <https://floridasosteopathicmedicine.gov/meeting-information/>.

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: Board staff, at (850)245-4161 or at mqa.osteopath@flhealth.gov. 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: Board staff, at (850)245-4161 or at mqa.osteopath@flhealth.gov.

DEPARTMENT OF CHILDREN AND FAMILIES

Refugee Services

The Broward Area Refugee Task Force announces a public meeting to which all persons are invited.

DATE AND TIME: Wednesday, January 15, 2025, 10:00 a.m. - 12:00 Noon

PLACE: Meeting will take place via the Microsoft Teams platform. Use the below link to connect to the meeting:

https://teams.microsoft.com/l/meetup-join/19%3ameeting_YzI3MGM1NmUtNmJiOS00OGUxLTg1MjMtMDk5YzNhYTBMZDJm%40thread.v2/0?context=%7b%22Tid%22%3a%22f70dba48-b283-4c57-8831-cb411445a94c%22%2c%22Oid%22%3a%224c7ac74e-0835-4242-a8cf-f26976fc1c32%22%7d

GENERAL SUBJECT MATTER TO BE CONSIDERED: The purpose of the Broward Area Refugee Task Force meeting is to increase awareness of the refugee populations, share best practices, spot trends in refugee populations, build collaborations between agencies, help create good communication among service providers, get informed about upcoming community events, and discuss refugee program service needs and possible solutions to meeting those needs.

A copy of the agenda may be obtained by contacting: Janeth Chorlango Quinga at (561)227-6722 or David Draper at (407)317-7335.

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: Janeth Chorlango Quinga at (561)227-6722 or David Draper at (407)317-7335. 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).

FISH AND WILDLIFE CONSERVATION COMMISSION

The Florida Fish and Wildlife Conservation Commission-Harmful Algal Bloom Task Force announces a public meeting to which all persons are invited.

DATE AND TIME: January 2, 2025, 9:00 a.m.

PLACE: The meeting will be broadcast via YouTube. Meeting link: <https://www.youtube.com/fwcresearch>

GENERAL SUBJECT MATTER TO BE CONSIDERED: This meeting of the Harmful Algal Bloom Task Force will discuss priority areas of HAB impacts in Florida. Comments for the Harmful Algal Bloom Task Force may be submitted in writing through the online form available at MyFWC.com/HABTaskForce. Comments are also welcome

during the designated portion of the meeting. For comments received during the meeting, the Chair reserves the right to designate the amount of time given to a topic or speaker.

A copy of the agenda may be obtained by contacting: MyFwc.com/research/redtide/taskforce/meeting/ or contact: Meghan Abbott, Meghan.Abbott@MyFWC.com; (727)502-4958.

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: Meghan Abbott, Florida Fish and Wildlife Conservation Commission, Fish and Wildlife Research Institute, 100 8th Avenue SE, St. Petersburg, Florida 33701; Meghan.Abbott@MyFWC.com. 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: MyFwc.com/research/redtide/taskforce/meeting/ or contact: Meghan Abbott, Meghan.Abbott@MyFWC.com; (727)502-4958.

FISH AND WILDLIFE CONSERVATION COMMISSION

The Florida Fish and Wildlife Conservation Commission announces a public meeting to which all persons are invited.

DATE AND TIME: January 7, 2025, 9:00 a.m.

PLACE: Teleconference only. Dial (609)746-1197 and use participant access code 166264#.

GENERAL SUBJECT MATTER TO BE CONSIDERED: Discussion of FY 2024 State Wildlife Grants full proposals.

A copy of the agenda may be obtained by contacting: Robyn McDole, Fish and Wildlife Conservation Commission, Grants and Budget Administrator at (850)617-9569.

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: The ADA Coordinator at (850)488-6411. 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).

**Section VII
Notice of Petitions and Dispositions
Regarding Declaratory Statements**

DEPARTMENT OF HEALTH

Board of Dentistry

RULE NO.: RULE TITLE:

64B5-14.0025 Application for Permit

NOTICE IS HEREBY GIVEN that the Board of Dentistry has received the petition for declaratory statement from Matthew Peterson, MD, on behalf of EAA FL, LLC, filed on December 17, 2024. The petition seeks the agency's opinion as to the applicability of Rule 64B5-14.0025, F.A.C., as it applies to the petitioner.

The Petitioner seeks a Declaratory Statement from the Board and asks the following question: Does the term "permit" as used in 64B5-14.0025(1), refer to the five permits listed in sections (1) through (5) of Rule 64B5-14.003? Except for good cause shown, motions for leave to intervene must be filed within 21 days after the publication of this notice.

A copy of the Petition for Declaratory Statement may be obtained by contacting: Traci Zeh, Acting Executive Director, Board of Dentistry, 4052 Bald Cypress Way, Bin #C08, Tallahassee, Florida 32399-3258 or by email at info@floridasdentistry.gov.

**Section VIII
Notice of Petitions and Dispositions
Regarding the Validity of Rules**

Notice of Petition for Administrative Determination has been filed with the Division of Administrative Hearings on the following rules:

NONE

Notice of Disposition of Petition for Administrative Determination has been filed 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

Florida School for the Deaf and the Blind

PUBLIC ANNOUNCEMENT FOR ITB-25-058 Landscaping Services

The Florida School for the Deaf and the Blind (FSDB) requests proposals for the subject project and has issued a Competitive Solicitation to obtain competitive responses from qualified firms consistent with the requirements outlined in the Solicitation Document.

Selection will be made in accordance with the published Solicitation Document. Firm(s) must be properly licensed in the State of Florida at the time of submittal.

Be sure to read the entire solicitation document before contacting the Agency with questions, which must be submitted via e-mail. Only procedural questions will be answered on receipt – all other questions will only be answered according to the published timeline.

RESPONSE DUE DATE: January 16, 2025, no later than 1:45 p.m.

INSTRUCTIONS FOR SUBMITTAL: Firms interested in being considered for this project should access the Solicitation Document from: <http://www.fsdbk12.org/purchasing>. Click “View Current FSDB Competitive Solicitations” and navigate to the project folder. **RESPONDENTS ARE RESPONSIBLE** for checking the FSDB website for Amendments and addendum. Failure to comply with any changes published to the FSDB website may be grounds for rejecting a proposal.

Primary Contact: Kim Whitwam, Director of Purchasing – whitwamk@fsdbk12.org; or Leigh Gillette, Purchasing Analyst – gilletter@fsdbk12.org.

Section XII
Miscellaneous

DEPARTMENT OF STATE

Index of Administrative Rules Filed with the Secretary of State Pursuant to subparagraph 120.55(1)(b)6. – 7., F.S., the below list of rules were filed in the Office of the Secretary of State between 3:00 p.m., Thursday, December 12, 2024, and 3:00 p.m., Wednesday, December 18, 2024.

Rule No.	File Date	Effective Date
12CER24-2	12/16/2024	1/1/2025
12CER24-3	12/16/2024	1/1/2025
12CER24-4	12/16/2024	1/1/2025
12AER24-5	12/16/2024	1/1/2025
12AER24-6	12/16/2024	1/1/2025
12AER24-7	12/16/2024	1/1/2025
12AER24-8	12/16/2024	1/1/2025
33-302.110	12/16/2024	1/5/2025
53ER24-53	12/16/2024	12/17/2024
53ER24-54	12/17/2024	12/18/2024
53ER24-55	12/17/2024	12/18/2024
53ER24-56	12/17/2024	12/18/2024
53ER24-57	12/17/2024	12/18/2024
53ER24-58	12/17/2024	12/18/2024
59G-4.070	12/12/2024	1/1/2025
60Y-4.029	12/17/2024	1/6/2025
64B5-2.0150	12/18/2024	1/7/2025
61K1-3.002	12/13/2024	1/2/2025
61K1-3.008	12/13/2024	1/2/2025
64B8-42.001	12/16/2024	1/5/2025
64B8-42.0011	12/16/2024	1/5/2025
64B8-42.002	12/16/2024	1/5/2025
64B8-51.001	12/16/2024	1/5/2025
64B8-51.002	12/16/2024	1/5/2025
64B8-51.004	12/16/2024	1/5/2025
64B8-51.006	12/16/2024	1/5/2025

64B10-11.001	12/18/2024	1/7/2025
64B10-11.002	12/18/2024	1/7/2025
64B13-4.0041	12/13/2024	1/2/2025
69O-137.009	12/12/2024	1/1/2025
69L-7.020	12/12/2024	1/1/2025
LIST OF RULES AWAITING LEGISLATIVE APPROVAL SECTIONS 120.541(3), 373.139(7) AND/OR 373.1391(6), FLORIDA STATUTES		
Rule No.	File Date	Effective Date
60FF1-5.009	7/21/2016	**/**/****
64B8-10.003	12/9/2015	**/**/****
65C-9.004	3/31/2022	**/**/****

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
Florida Coastal Management Program Notice of Approval of
Program Change Request**

On October 28, 2024 and December 11, 2024, the State received concurrence from NOAA’s Office for Coastal Management that the proposed changes to the approved Florida Coastal Management Program (FCMP), with certain exceptions as noted in the Program Change 2023 approval letters located at

<https://floridadep.gov/rcp/fcmp/content/fcmp-program-changes>, constitute changes to the federally approved FCMP as defined by 15 C.F.R. 923.84, implementing Federal Coastal Zone Management Act (16 U.S.C. ss 1451 et seq.). The proposed changes were noticed in the Florida Administrative Register on August 15, 2024.

These incorporated changes do not result in any substantial change to the enforceable policies or authorities of the FCMP related to uses subject to management, special management areas, boundaries, authorities and organization or coordination, public involvement, and national interest.

As of the date of this notice, these changes are incorporated into the FCMP and federal consistency applies to these statutory and rule changes. This notice has been sent out to affected parties, including local governments, state agencies, and regional offices of relevant federal agencies as required by 15 C.F.R. 923.84(b)(4).

For more information on this FCMP Program Change and the list of persons and organizations notified, please contact: Ms. Anne Lunie Rodney, Department of Environmental Protection, Office of Resilience and Coastal Protection, 2600 Blair Stone Road, M.S. 235, Tallahassee, FL 32399-3000, (850)245-7559.

**FISH AND WILDLIFE CONSERVATION COMMISSION
Nontraditional Section 6 (NTS6) grants program**

RULE NO.: RULE TITLE:
68-1.003 Florida Fish and Wildlife Conservation Commission Grants Program

The Florida Fish and Wildlife Conservation Commission is soliciting Conservation Planning Assistance proposals for its Nontraditional Section 6 (NTS6) grants program [68-1.003(13), F.A.C.]. The NTS6 grants are awarded to non-federal entities or individuals interested in furthering conservation of federally listed species through conservation plans. A copy of the federal funding opportunity announcement can be found at: Search Results Detail | Grants.gov. FWCs grant rule can be found at <https://www.flrules.org/gateway/ruleNo.asp?id=68-1.003>; links to the NTS6 grant guidelines and associated documents regarding process and timeline for application submission can be found in the rule language. Grant applications must be received by FWC before February 1, 2025. Applications received after the deadline will be ineligible for consideration. For more information, email Rebecca Pfaller at Rebecca.Pfaller@MyFWC.com.

**BABCOCK RANCH COMMUNITY INDEPENDENT
SPECIAL DISTRICT**

**NOTICE OF RULE DEVELOPMENT FOR THE AMENDED
WATER UTILITIES POLICIES MANUAL, CROSS
CONNECTION CONTROL POLICY, RATE SCHEDULE,
DESIGN AND SPECIFICATION MANUAL VOLUME II
AND THE SETTING OF FEES BY BABCOCK**

In accordance with Chapter 2007-306, Laws of Florida, as amended, the Babcock Ranch Community Independent Special District (“District”) hereby gives notice of its intention to develop rules amending the District’s Water Utilities Policies Manual, Cross Connection Control Policy, Rate Schedule, and Design and Specification Manual Volume II. The purpose and effect of the proposed changes is to provide for efficient and effective District operations and to provide sufficient revenues to meet expenses and provide services within the boundaries of the District.

A public hearing will be conducted by the District on January 23, 2025, at 4:00 p.m. at the Babcock Ranch Field House Cafeteria, 43281 Cypress Parkway, Babcock Ranch, Florida 33982.

Specific legal authority for the rules include Chapter 2007-306, Laws of Florida, as amended, and 120.054, Florida Statutes. A copy of the proposed rules may be obtained by contacting the District Manager, Craig Wrathell, at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561)571-0010, or by visiting the District’s website at <http://www.babcockranchliving.com/153/Independent-Special-District>.

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.
