ealculation of the benefit reduction. The result of calculation of the benefit reduction \underline{is} will be rounded up to the next whole dollar amount.

- (2) Standard Utility Allowance. A standard utility allowance (SUA) of \$198 must be used by Assistance Groups (AGs) who actually incur or, within the certification period next 12 months expect to incur, either heating or cooling expenses costs or both separate and apart from their rent or mortgage and by AGs who receive direct or indirect assistance authorized under the Low Income Home Energy Assistance Act of 1981 payment. Actual utility expenses are not allowed. Any When a SUA is budgeted, no other additional utility expenses costs, including the separate telephone standard, are not used expense, will be budgeted. The AGs that must use the SUA include those that:
- (a) Are billed by their landlord for actual usage of cooling and/or heating utilities, or are charged a flat rate for heating and cooling, separate and apart from their rent or mortgage;
- (b) Receive direct or mortgage assistance authorized by the Low Income Home Energy Assistance Act of 1981 (LIHEAP); and
- (c) Share a utility meter and incur a heating cost, a cooling cost or both.
- (d) Assistance Groups who are residents of public housing that are billed only for excess utility expenses are entitled to the full SUA.
- (e) If more than one AG shares in paying any of the utility expenses of the dwelling, the full SUA will be allowed for each AG sharing in any of the utility costs. An individual living with others and not sharing in the utility costs of the dwelling is not entitled to the SUA.
- (3) Basic Utility Allowance. A basic utility allowance (BUA) of \$173 must will be used by budgeted for AGs who that do not have the ability to incur either heating or cooling expenses, but do incur other utilityies expenses such as electricity, fuel, water, sewerage, or garbage pickup, separate and apart from their rent or mortgage. Actual utility expenses are not allowed. If the BUA is budgeted, no other Any additional utility expenses, including the telephone standard, are not used expense, will be budgeted. The use of this BUA is mandatory for all AGs who incur a utility expense other than a telephone, including AGs who:
- (a) Are billed by their landlord for actual usage or are charged a flat rate for utilities; and
 - (b) Share a utility meter and pay for utilities.
- If more than one AG shares in paying any of the utility expenses of the dwelling, the full BUA will be allowed for each AG sharing in the utility costs. An individual living with others and not sharing in the utility expenses of the dwelling is not entitled to share the BUA.
- (4) Telephone Standard. <u>A telephone standard of \$29 must</u> <u>be used by AGs whose incur</u> only allowable utility expense is for a telephone <u>expense</u>, will be offered a separate standard

telephone allowance for use in the food stamp budget. Actual telephone expenses are not allowed. Any additional utility expenses, including the SUA or BUA, are not used. If more than one AG shares in payment of the telephone expense and that is the only utility expense of the dwelling, the full telephone standard will be allowed for each AG sharing in the telephone expense. The amount of the standard telephone allowance is \$14.

(5) <u>Homeless</u> Shelter <u>Deduction</u> <u>Standard Estimate for the Homeless</u>. <u>A h</u>Homeless <u>shelter deduction of \$143 must be used by homeless AGs who do not receive free shelter throughout the month and individuals who incur or expect to incur shelter expenses unless higher expenses are claimed costs during a month shall have a shelter standard estimate of \$143 included in their food stamp budget, if the individual so desires.</u>

Specific Authority 414.45 FS. Law Implemented 414.31 FS. History—New 1-31-94, Formerly 10C-1.603, Amended 1-12-99, 5-25-03, 8-22-05, ______.

NAME OF PERSON ORIGINATING PROPOSED RULE: Nathan Lewis

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: George H. Sheldon

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: November 26, 2008

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: October 17, 2008

Section III Notices of Changes, Corrections and Withdrawals

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:
12B-7.008 Public Use Forms
NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 34, No. 41, October 10, 2008 issue of the Florida Administrative Weekly.

In response to written comments received from the Joint Administrative Procedures Committee, dated November 17, 2008, changes to Forms DR-145 and DR-145X will be made as follows:

- (1) The title of Form DR-145X will be changed to read "Oil Product Monthly <u>Amended</u> Tax Return"; and
- (2) The following subheading will be removed from Forms DR-145 and DR-145X: "Cheek here if amending your return."

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:

12B-8.003 Tax Statement; Overpayments

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 34, No. 41, October 10, 2008 issue of the Florida Administrative Weekly.

In response to written comments received from the Joint Administrative Procedures Committee, dated November 17, 2008, the instructions for Line 1 – Property/Casualty/Miscellaneous and for Line 2 – Life and Accident and Health of Schedule I – Computation of Insurance Premium Tax, on Page 4 of Form DR-908N, Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return, has been changed as follows:

Line 1. Property/Casualty/Miscellaneous

Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida Business Page from the Florida Annual Statement.

- (a) Additional Taxable Premiums Enter additional taxable premiums. Some examples of additional taxable premiums are: such as finance and service charges; managing general agent fees; and the, gross up of bail bond premiums, etc.
- (b) Excluded Premiums Enter excluded premiums which were included in direct written premiums. This includes any premium that is federally preempted from state taxation. Some examples of excluded premiums that are included in direct written premium are:, such as Motor Vehicle Service Agreement premiums and Service Warranty Association premiums under Chapter 634, F.S., that are subject to sales tax; Federal Crop Insurance Corporation premiums and premiums reinsured by the Federal Crop Insurance Corporation that are preempted from state taxation under Section 400.352 of Chapter IV of Title 7 of the Code of Federal Regulations; in accordance with the Federal Crop Insurance Act, 7 U.S.C. ss.1501 et seq., free premiums (uncollected premiums from policies where insurance coverage was provided without being paid by policyholder - net of subsequent collected amounts);, federally preempted federal employee health benefit plan premiums; federally preempted Medicare part D and Medicare Choice Plus premiums; and, Federal flood premiums issued by FEMA, any other premium that is federally preempted from state taxation, etc.

Line 2. Life and Accident and Health

Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida Business Page from the Florida Annual Statement.

- (a) Additional Taxable Premiums Enter additional taxable premiums. <u>Some examples of additional taxable premiums are:</u> such as finance <u>charges;</u> and service charges; and managing general agent fees, etc.
- (b) Excluded Premiums Enter excluded premiums which were included in direct written premiums. This includes any premium that is federally preempted from state taxation. Some examples of excluded premiums that are included in direct written premium are:, such as federally preempted federal employee health benefit plan premiums; federally preempted Medicare part D premiums; and federally preempted Medicare Choice Plus premiums, any other premium that is federally preempted from state taxation, etc.

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NO.: RULE TITLE:

12C-1.051 Forms

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 34, No. 41, October 10, 2008 issue of the Florida Administrative Weekly.

In response to written comments received from the Joint Administrative Procedures Committee, dated November 24, 2008, changes to Forms F-1065N, F-1120A, F-1120, F-1120N, and F-7004, incorporated by reference in Rule 12C-1.051, F.A.C., have been made.

The following changes have been made to Form F-1065N, Instructions for Preparing Form F-1065 Florida Partnership Information Return:

The second paragraph of the instructions for an "Extension of Time to File" on Page 1 has been changed as follows:

You must file Florida Form F-7004 to extend your time to file. A copy of your federal extension alone will not extend the time for filing your Florida return. See Rule 12C-1.0222, F.A.C., for information on the requirements that must be met for your request for an extension of time to be valid.

The instructions for "Attachments and Statements" on Page 1 have been changed as follows:

You may use attachments if the lines on Form F-1065 or on any schedules are not sufficient. They must contain all the required information and follow the format of the schedules on the return. Do not attach a copy of the federal return.

The following changes have been made to Form F-1120A, Florida Corporate Short Form Income Tax Return:

The first paragraph of the instructions under "General Information (continued)" on Page 3 has been changed as follows: You must file Florida Form F-7004 to extend your time to file. A copy of your federal extension alone will not extend the time for filing your Florida return. See Rule

12C-1.0222, F.A.C., for information on the requirements that must be met for your request for an extension of time to be valid.

The fourth sentence of the instructions under "Line 4. Florida Exemption" on Page 4 has been changed as follows: Multiply \$5,000 by the number of days in the short tax year divided by 365

The paragraph in "A." of the instructions under "Information for Filing Form F-7004" on Page 4 has been replaced with the following sentence: An extension for Florida tax purposes may be granted, even though no federal extension was granted. See Rule 12C-1.0222, F.A.C., for information on the requirements that must be met for your request for an extension of time to be valid.

The following change has been made to Form F-1120, Florida Corporate Income/Franchise and Emergency Tax Return:

The paragraph in "A." of the instructions under "Information for Filing Form F-7004" has been changed as follows: An extension for Florida tax purposes may be granted, even though no federal extension was granted. See Rule 12C-1.0222, F.A.C., for information on the requirements that must be met for your request for an extension of time to be valid.

The following changes have been made to Form F-1120N, F-1120 Instructions – Corporate Income/Franchise and Emergency Tax Return for taxable years beginning on or after January 1, 2008:

The first paragraph on Page 3 has been changed as follows: You must file Florida Form F-7004 to extend your time to file. A copy of your federal extension alone will not extend the time for filing your Florida return. See Rule 12C-1.0222, F.A.C., for information on the requirements that must be met for your request for an extension of time to be valid.

The third paragraph for "Line 9 – Florida Exemption" on Page 6 has been changed as follows: If the taxable year is less than 12 months, the \$5,000 exemption must be prorated. Multiply \$5,000 by the number of days in the short tax year divided by 365.

<u>The following change has been made to Form F-1158ZN, Instructions for Form F-1158Z – Enterprise Zone Property Tax</u> Credit:

The second paragraph under "Credit Limitations" has been changed as follows: The business must have at least 5 more full time employees than it had in the preceding year to qualify for the initial credit. This employment requirement must be maintained for each year the credit is claimed.

The following change has been made to Form F-7004, Florida Tentative Income/Franchise and Emergency Excise Tax Return and Application for Extension of Time to File Return:

The paragraph in "A." of the instructions under "Information for Filing Form F-7004" has been changed as follows: An extension for Florida tax purposes may be granted, even though no federal extension was granted. See Rule

12C-1.0222, F.A.C., for information on the requirements that must be met for your request for an extension of time to be valid.

BOARD OF TRUSTEES OF THE INTERNAL IMPROVEMENT TRUST FUND

Notices for the Board of Trustees of the Internal Improvement Trust Fund between December 28, 2001 and June 30, 2006, go to http://www.dep.state.fl.us/ under the link or button titled "Official Notices."

DEPARTMENT OF ENVIRONMENTAL PROTECTION

Notices for the Department of Environmental Protection between December 28, 2001 and June 30, 2006, go to http://www.dep.state.fl.us/ under the link or button titled "Official Notices."

DEPARTMENT OF ENVIRONMENTAL PROTECTION

RULE NO.: RULE TITLE:

62-285.400 Adoption of California Motor

Vehicle Emissions Standards

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 34, No. 35, August 29, 2008 issue of the Florida Administrative Weekly.

The department is making changes to the above-referenced rulemaking due to comments received into the record of the rule adoption hearing. The changes to paragraph 62-285.400(9)(a), F.A.C., clarify the Department's intent to require that manufacturers be subject to the same standards in Florida as in California. The rule is also amended to add new subsection 62-285.400(10), F.A.C., which requires the department to initiate proceedings to repeal the rule if certain actions are taken by the federal government.

62-285.400 Adoption of California Motor Vehicle Emission Standards.

- (1) through (8) No change.
- (9) Incorporation by Reference.
- (a) For purposes of applying the incorporated sections of the CCR, "California" means "Florida," including in the context of "produced and delivered for sale;" and "placed in service," and" annual sales," unless otherwise specified in this rule or the application is clearly inappropriate. "California Air Resources Board" and "Executive Officer" mean the California Air Resources Board and its Executive Officer. "California annual sales" and "annual sales" refer to sales in the State of California.
 - (b) No change.

(10) If the federal government establishes an equivalent or more stringent nationwide standard for reduced vehicle greenhouse gas emissions, compared to this rule, either directly or through fuel efficiency standards, the department shall initiate proceedings to repeal this rule.

Specific Authority 403.061 FS. Law Implemented 403.031, 403.061 FS. History-New_

DEPARTMENT OF ENVIRONMENTAL PROTECTION Office of the Secretary

RULE NOS.: **RULE TITLES:** 62S-4.001 **Definitions**

62S-4.004 Application Procedures for Coastal

Partnership Initiative Grants

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 34, No. 38, September 19, 2008 issue of the Florida Administrative Weekly.

In addition to the text changes below, the 306A Checklist (Form 62S-4.001(12)) has been revised to change provisions for affidavits, attestations, certifications, or sworn statements to statements in the checklist and the examples provided in the Appendices.

62S-4.001: (12) "306A Checklist" means the "Section 306A Guidance and Checklist" Form 62S-4.001(12), which became effective _____ and is hereby adopted and incorporated by reference. NOAA requires submission of the information in the checklist prior to release of funds under Section 306A of the Act for construction projects, invasive species removal, habitat restoration, capital outlay or land acquisition. 306A Checklists may be obtained from the CPI website at http://www.dep.state.fl.us/cmp/grants/index.htm, or by contacting FCMP staff at the Department of Environmental Protection, Florida Coastal Management Program, MS 47, 3900 Commonwealth Blvd., Tallahassee, FL 32399-3000.

62S-4.004: (5) Application Form. The Coastal Partnership Initiative Application Form, 62S-4.004(5), effective date (which includes the 306A checklist as incorporated in 62S-4.001(12)), is hereby incorporated by reference and is available from the CPI website at http://www.dep.state.fl. us/cmp/grants/index.htm. To request an application form, contact FCMP staff at the Department of Environmental Protection, Florida Coastal Management Program, MS 47, 3900 Commonwealth Blvd., Tallahassee 32399-3000.

DEPARTMENT OF ENVIRONMENTAL PROTECTION Office of the Secretary

RULE NO.: RULE TITLE: **Definitions** 62S-5.001

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 34, No. 38, September 19, 2008 issue of the Florida Administrative Weekly.

(8) "306A Checklist" means the January 2003 "Section 306A Guidance and Checklist" as incorporated in subsection 62S-4.001(12), F.A.C., required for applicants requesting funds for construction projects, invasive species removal, habitat restoration, capital outlay or land acquisition. NOAA requires submission of the information in the checklist prior to release of funds under Section 306A of the Act.

Section IV **Emergency Rules**

BOARD OF TRUSTEES OF THE INTERNAL IMPROVEMENT TRUST FUND

Notices for the Board of Trustees of the Internal Improvement Trust Fund between December 28, 2001 and June 30, 2006, go to http://www.dep.state.fl.us/ under the link or button titled "Official Notices."

DEPARTMENT OF THE LOTTERY

RULE NO.: **RULE TITLE:**

53ER08-72 Instant Game Number 779, 7 COME

11TM

SUMMARY: This emergency rule describes Instant Game Number 779, "7 COME 11TM," for which the Department of the Lottery will start selling tickets on a date to be determined by the Secretary of the Department. The rule sets forth the specifics of the game; determination of prizewinners; estimated odds of winning, value, and number of prizes in the game.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Faith L. Schneider, Legal Analyst, Department of the Lottery, 250 Marriott Drive, Tallahassee, Florida 32399-4011

THE FULL TEXT OF THE EMERGENCY RULE IS:

53ER08-72 Instant Game Number 779, 7 COME 11^{1M}. (1) Name of Game. Instant Game Number 779, "7 COME

(2) Price. 7 COME 11 lottery tickets sell for \$1.00 per ticket.

(3) "7 COME 11" lottery tickets shall have a series of numbers in Machine Readable Code (or bar code) on the back of the ticket, along with a Void If Removed Number under the latex area on the ticket. To be a valid winning 7 COME 11 lottery ticket, the ticket must meet the applicable requirements of Rule 53ER08-20, F.A.C.