

Section I
Notice of Development of Proposed Rules
and Negotiated Rulemaking

DEPARTMENT OF FINANCIAL SERVICES

Division of Funeral, Cemetery, and Consumer Services

RULE NO.: **RULE TITLE:**
69K-1.006 Licensure Requirements Regarding
 Inspections

PURPOSE AND EFFECT: The Board proposes a new rule to clarify licensing guidelines necessary for completing inspections mandated by the licensing process as it relates to the issuance of licenses and compliance of licenses regarding the maintenance of facilities used by licensees.

SUBJECT AREA TO BE ADDRESSED: The new rule licensure requirements regarding inspections.

RULEMAKING AUTHORITY: 497.103(1), 497.380, 497.385, 497.604 FS.

LAW IMPLEMENTED: 497.380, 497.385, 497.604 FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Mary Schwantes, Division Director, Board of Funeral, Cemetery, and Consumer Services, 200 East Gaines Street, Tallahassee, Florida 32399-0361, (850)545-9721, or by email: mary.schwantes@myfloridaco.com

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

DEPARTMENT OF FINANCIAL SERVICES

Finance

RULE NOS.: **RULE TITLES:**
69V-40.0312 Application Procedure for Loan Originator
 License
69V-40.0321 Application Procedure for a Mortgage
 Broker License
69V-40.036 Application Procedure for a Mortgage
 Broker Branch Office License
69V-40.0611 Application Procedure for a Mortgage
 Lender License
69V-40.066 Application Procedure for a Mortgage
 Lender Branch Office License

PURPOSE AND EFFECT: The purpose and effect of the amended rules is to provide an additional 45 days for

submission of additional application information and to provide for the disposition of incomplete applications.

SUBJECT AREA TO BE ADDRESSED: Consumer Finance
RULEMAKING AUTHORITY: 494.0011(2), 494.00312(2), 494.00321(2), FS.

LAW IMPLEMENTED: 494.0011(2), 494.00312, 494.00321, FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Sheila Harley, 850/410-9716, sheila.harley@flofr.com

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS NOT AVAILABLE.

DEPARTMENT OF FINANCIAL SERVICES

Finance

RULE NO.: **RULE TITLE:**
69V-45.005 Application Procedure for Title Loan Lender

PURPOSE AND EFFECT: The purpose and effect of the amended rules is to provide an additional 45 days for submission of additional application information and to provide for the disposition of incomplete applications.

SUBJECT AREA TO BE ADDRESSED: Consumer Finance
RULEMAKING AUTHORITY: 537.005, 537.016, FS.

LAW IMPLEMENTED: 537.004, FS.

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

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THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS NOT AVAILABLE.

DEPARTMENT OF FINANCIAL SERVICES

Finance

RULE NOS.: **RULE TITLES:**
69V-85.002 Application Forms, Fees, Procedures and
 Requirements.
69V-85.003 Branch Application Forms, Fees, Procedures
 and Requirements.

PURPOSE AND EFFECT: The purpose and effect of the amended rules is to provide an additional 45 days for

submission of additional application information and to provide for the disposition of incomplete applications.

SUBJECT AREA TO BE ADDRESSED: Consumer Finance
 RULEMAKING AUTHORITY: 520.03(2), 520.32(2), 520.52(2), 520.63(2), 520.994(5), FS.

LAW IMPLEMENTED: 520.03(2), 520.32(2), 520.52(2), 520.63(2), FS.

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

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THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS NOT AVAILABLE.

DEPARTMENT OF FINANCIAL SERVICES

Finance

RULE NO.: 69V-160.030
 RULE TITLE: Application Procedure for Consumer Finance License

PURPOSE AND EFFECT: The purpose and effect of the amended rule is to provide an additional 45 days for submission of additional application information and to provide for the disposition of incomplete applications.

SUBJECT AREA TO BE ADDRESSED: Consumer Finance
 RULEMAKING AUTHORITY: 516.22(1), 516.23(3) , FS.

LAW IMPLEMENTED: 516.03(1), 516.05(1) , FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Sheila Harley, (850)410-9716, sheila.harley@flofr.com

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS NOT AVAILABLE.

DEPARTMENT OF FINANCIAL SERVICES

Finance

RULE NOS: 69V-180.020, 69V-180.030
 RULE TITLES: Commercial Collection Registration Form and Procedures, Consumer Collection Registration Form and Procedures

PURPOSE AND EFFECT: The purpose and effect of the amended rules is to provide an additional 45 days for

submission of additional application information and to provide for the disposition of incomplete applications.

SUBJECT AREA TO BE ADDRESSED: Consumer Finance
 RULEMAKING AUTHORITY: 559.545, 559.554, 559.555, FS.

LAW IMPLEMENTED: 559.542, 559.544, 559.545, 559.555, FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Sheila Harley, (850)410-9716, sheila.harley@flofr.com

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS NOT AVAILABLE.

DEPARTMENT OF FINANCIAL SERVICES

Finance

RULE NOS.: 69V-559.1000, 69V-559.1012, 69V-559.1013, 69V-559.102, 69V-559.1021, 69V-559.103, 69V-559.104, 69V-559.105, 69V-559.200, 69V-559.201, 69V-559.300, 69V-559.800
 RULE TITLES: Disciplinary Guidelines, Adoption of Forms, Electronic Filing of Forms and Fees, Application or Appointment Procedures and Requirement, Application Evaluation, Application for Branch Offices and Appointment of Authorized Vendors, Changes to License Information, Application for Extension, Operation of the Financial Technology Sandbox, Bi-Annual Reports, Net Worth and Bond, Conclusion of Sandbox Period and Business Operations

PURPOSE AND EFFECT: The purpose and effect of the new rules is to implement the provisions of section 559.952(10), F.S., allow for the adoption of certain forms to implement the provisions of section 559.952, F.S., allow applicants and licensees to file all required forms electronically and to pay all required fees electronically, set forth the application procedure and requirements for filed applications, set forth the evaluation process for completed applications, specify information that certain licensees must provide in connection with the commencement of operations at branch offices or through authorized vendors, implement section 559.952(5)(g), F.S., implement the provisions of sections 559.952(7)(a) and (b), F.S., implement the provisions of section 559.952(6)(c), F.S., implement the provisions of section 559.952(8), F.S., detail net

worth and surety bond requirements, and implement the provisions of section 559.952(7)(c), F.S.

SUBJECT AREA TO BE ADDRESSED: Consumer Finance
 RULEMAKING AUTHORITY: 559.952(5), 559.952(6)(c), 559.952(8), 559.952(11)(a) , FS.

LAW IMPLEMENTED: 559.952(4), 559.952(4)(a), 559.952(5), 559.952(5)(h), 559.952(6)(b), 559.952(6)(c), 559.952(7)(a), 559.952(7)(b), 559.952(7)(c), 559.952(8), 559.952(9), 559.952(10), 559.952(11)(a), 943.053, FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Sheila Harley, (850)410-9716, sheila.harley@flofr.com

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS NOT AVAILABLE.

Section II Proposed Rules

DEPARTMENT OF REVENUE

RULE NOS.:	RULE TITLES:
12-2.022	Public Inspection and Copying
12-2.023	Final Orders Required to be Indexed
12-2.024	Listing of Final Orders
12-2.025	Designation of Official Reporter
12-2.026	Numbering of Final Orders

PURPOSE AND EFFECT: The proposed changes repeal administrative rules that contain provisions that are no longer applicable, include internal procedures, or are duplicative of statute, and therefore, do not constitute a rule.

SUMMARY: The Department is submitting Rules 12-2.022, 12-2.023, 12-2.024, 12-2.025, and 12-2.026, F.A.C., for repeal.

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: 120.53(1)(c), 120.533, 213.06(1), 409.2557(3), 409.256(17), 409.2563(16), FS.

LAW IMPLEMENTED: 120.53(2), (3), (4), 409.256, 409.2563, 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: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-2.022 Public Inspection and Copying.
 Rulemaking Authority 120.53(1)(c), 213.06(1), 409.2557(3), 409.256(17), 409.2563(16) FS. Law Implemented 120.53(2)(a) FS. History–New 11-11-92, Amended 3-7-07, Repealed.

12-2.023 Final Orders Required to be Indexed.
 Rulemaking Authority 120.53(1)(c), 213.06(1), 409.2557(3)(p), 409.256(17), 409.2563(16) FS. Law Implemented 120.53(2) FS. History–New 11-11-92, Amended 3-7-07, Repealed.

12-2.024 Listing of Final Orders.
 Rulemaking Authority 120.533, 213.06(1) FS. Law Implemented 120.53(2) FS. History–New 11-11-92, Repealed.

12-2.025 Designation of Official Reporter.
 Rulemaking Authority 120.53(1)(c), 213.06(1) FS. Law Implemented 120.53(4) FS. History–New 11-11-92, Amended 3-7-07, Repealed.

12-2.026 Numbering of Final Orders.
 Rulemaking Authority 120.53(1)(c), 213.06(1) FS. Law Implemented 120.53(2), (3), (4), 409.256, 409.2563 FS. History–New 11-11-92, Amended 3-7-07, Repealed.

NAME OF PERSON ORIGINATING PROPOSED RULE:
 Tammy Miller
 NAME OF AGENCY HEAD WHO APPROVED THE
 PROPOSED RULE: Governor and Cabinet
 DATE PROPOSED RULE APPROVED BY AGENCY
 HEAD: September 22, 2020

DEPARTMENT OF REVENUE

RULE NOS.: RULE TITLES:
 12-24.001 Scope of Rules
 12-24.002 Definitions
 12-24.003 Requirements to File or to Pay Taxes by
 Electronic Means
 12-24.004 Enrollment
 12-24.010 General Administrative Provisions;
 Voluntary Participation; Confidentiality;
 Granting of Waivers From Electronic Filing
 Requirements

PURPOSE AND EFFECT: Section 27, Chapter 2020-10, Laws of Florida, amended section 443.163, F.S., repealing the requirement for reemployment tax agents who prepared and reported for 100 or more employees in any quarter during the preceding state fiscal year to file the Employer’s Quarterly Report (Form RT-6) by electronic means. This law also requires those employers required to file the Employer’s Quarterly Report (Form RT-6) by electronic means must file corrections to those reports by electronic means. The purpose of the proposed amendments is to update the rule to reflect these statutory changes.

SUMMARY: Amendments to Rules 12-24.001, 12-24.002, 12-24.003, 12-24.004, and 12-24.010, F.A.C., remove requirements for certain reemployment tax agents to electronically file reemployment tax reports and updates the requirement for filing corrections to the Employer’s Quarterly Report by electronic means.

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: 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1), FS.

LAW IMPLEMENTED: 119.071(5), 202.30, 206.485, 213.755, 220.21(2), (3), 443.163, 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: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-24.001 Scope of Rules.

Part I of this rule chapter sets forth the rules to be used by the Department of Revenue in the administration of Sections sections 202.30, 206.485, 213.755, and 220.21(2) and (3), F.S., authorizing the Executive Director to require taxpayers specified by statute or rule to pay taxes and fees and to file tax returns by electronic means. Part I of this rule chapter also sets forth the rules to be used by the Department in administering Section section 443.163, F.S., authorizing the Executive Director to require reemployment tax agents specified by statute or rule to pay taxes and to file returns by electronic means.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 10-24-96, 4-30-02, 10-5-03, 6-1-09, 2-17-15, _____.

12-24.002 Definitions.

For the purposes of Part part I of this rule chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section.

(1) through (14) No change.

(15) “Reemployment tax agent” means a person who submits a payment or an Employer’s Quarterly Report (Form RT-6, incorporated by reference in Rule 73B-10.037, F.A.C.) on behalf of an employer, that prepared and reported the Employer’s Quarterly Report (Form RT-6) for 100 or more employers in any calendar quarter in the preceding state fiscal year. For the purposes of this definition, “prepared and

~~reported” means the completion of the Employer’s Quarterly Report (Form RT-6) and the submission of the completed report directly to the Data Collection Center. An reemployment tax agent is not required to pay taxes by electronic means, but if the agent voluntarily chooses to submit payment by electronic means, the payment must be submitted in accordance with these rules.~~

(16) through (19) No change.

(20) “Tax type” means a tax, surtax, surcharge, or fee that is subject to remittance of payments, and the submission of tax returns, information reports, or data, by electronic means to the Department. The tax types for which taxpayers ~~or reemployment tax agents~~ will be required to pay amounts due and/or submit tax returns, information reports, or data by electronic means are as follows:

(a) through (o) No change.

(p) Solid waste fees, including the new tire fee (waste tire fee) and the new or remanufactured battery fee, ÷

(21) through (22) No change.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 10-24-96, 4-30-02, 10-5-03, 6-1-09, 2-17-15,_____.

12-24.003 Requirements to File or to Pay Taxes by Electronic Means.

(1) No change.

(2) The following taxpayers must pay taxes, surtaxes, surcharges, and fees and file tax returns by electronic means during the succeeding calendar year when the taxpayer:

(a) through (d) No change.

(e) Filed an Employer’s Quarterly Report (Form RT-6, incorporated by reference in Rule 73B-10.037, F.A.C.), including a Correction to Employer’s Quarterly or Annual Domestic Report (Form RT-8A, incorporated by reference in Rule 73B-10.037, F.A.C.), for ten (10) or more employees in any calendar quarter during the preceding state fiscal year.

(3) The following taxpayers must file tax returns by electronic means:

(a) through (b) No change.

~~(c) Any reemployment tax agent who prepared and reported Form RT-6 (Employer’s Quarterly Report) for 100 or more employers in any calendar quarter during the preceding state fiscal year.~~

(4) No change.

(5)(a) No change.

(b) The Department will notify taxpayers ~~and reemployment tax agents~~ who initially meet the requirements to participate on the basis of prior state fiscal year tax payments at their last address of record. Once notified of this requirement, the taxpayer ~~or reemployment tax agent~~ must transmit by

electronic means all payments and/or returns for that tax type as provided in this rule.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 6-28-10, 2-17-15,_____.

12-24.004 Enrollment.

(1)(a) On or before November 1 (January 1 for taxpayers remitting only reemployment tax), the Department will notify every taxpayer ~~or reemployment tax agent~~ required to pay a tax, surtax, surcharge, or fee, or to file a tax return by electronic means in the upcoming calendar year when:

1. The taxpayer ~~or reemployment tax agent~~ is not currently enrolled to pay that tax, surtax, surcharge, or fee or to file that tax return by electronic means; or,

2. The taxpayer ~~or reemployment tax agent~~ is voluntarily enrolled to pay or to file by electronic means and will be required to pay that tax, surtax, surcharge, or fee or to file that tax return by electronic means in the upcoming calendar year.

(b) The notification by the Department will include:

1. No change.

2. An explanation of the options from which the taxpayer ~~or reemployment tax agent~~ must choose to pay taxes or fees or to file tax returns by electronic means.

(2) Enrollment for e-Services Program requires the submission of the following information:

(a) through (e) No change.

(f) If completed by an independent tax preparer or ~~a an~~ reemployment tax agent, the preparer’s taxpayer identification number or reemployment tax agent number;

(g) The tax and/or fee type(s) for which the taxpayer ~~or reemployment tax agent~~ is enrolling;

(h) through (i) No change.

(3) No change.

(4) Upon receipt of enrollment information, the Department will assign confidential user information directly to ~~the enrollee the taxpayer or reemployment tax agent enrolling.~~

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 119.071(5), 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 2-17-15,_____.

12-24.010 General Administrative Provisions; Voluntary Participation; Confidentiality; Granting of Waivers from Electronic Filing Requirements.

(1) through (3) No change.

(4)(a) The Department is authorized to waive the requirement that a taxpayer ~~or reemployment tax agent~~ submit tax returns by electronic means, if the taxpayer ~~or reemployment tax agent~~ can establish that he or she is unable to

comply with e-filing requirements. To request a waiver the taxpayer ~~or reemployment tax agent~~ must complete and submit ~~Form~~ ~~form~~ DR-654, Request for Waiver From Electronic Filing (incorporated by reference in Rule 12-24.011, F.A.C.),₂ to establish in writing the basis under which such waiver is requested. The Department will verify the information submitted on the form and will respond in writing to the taxpayer after reviewing the form.

(b) Grounds for approving a waiver include, but are not limited to:

1. No change.
2. The taxpayer ~~or reemployment tax agent~~ does not have a modem; or
3. The taxpayer ~~or reemployment tax agent~~ does not have access to the Internet.

(c) A waiver shall be valid for up to two years, and the issuance of a subsequent waiver will be contingent on the taxpayer ~~or reemployment tax agent~~ working with the Department during the current waiver period to address the issues that originally necessitated the issuance of the waiver. The requirement to work with the Department to address the issues that necessitated a waiver means the taxpayer ~~or reemployment tax agent~~ will: discuss existing computer capabilities with the Department; consider any assistance, recommendations, or training the Department offers; and implement any Department recommendation that enables the taxpayer ~~or reemployment tax agent~~ to submit returns by electronic means, unless the taxpayer ~~or reemployment tax agent~~ can establish that the circumstances or reasons as set forth in sections 202.30(2)(b), 213.755(9)(a) and (b), 220.21(2) or 443.163(3), F.S., continue to apply.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 2-17-15,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
 Tammy Miller
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 22, 2020
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 2, 2020

DEPARTMENT OF REVENUE

RULE NOS.:	RULE TITLES:
12-25.0305	Scope of Rules
12-25.031	Definitions
12-25.033	Eligibility and Qualifications
12-25.035	Responsibility for Program Training, Certification Procedures, and Program Availability
12-25.037	Applying for Participation in the Program
12-25.038	Voluntary Disclosure of Liabilities for Other Taxes
12-25.039	Protest Procedure; Denial of a Request to Participate in the Certified Audit Program
12-25.041	Suspension of a Certified Audit in Progress
12-25.042	Withdrawal from the Certified Audit Program
12-25.045	A Certified Audit is Initiated by the Taxpayer but Not Completed
12-25.047	Development of Agreed Upon Procedures
12-25.048	Submission of the Certified Audit Report
12-25.049	Review of Certified Audit Reports
12-25.050	Protests

PURPOSE AND EFFECT: These rule changes are necessary to revise Part II of Chapter 12-25, F.A.C., in order to simplify and clarify the process for conducting a certified audit pursuant to Section 213.285, F.S.

SUMMARY: Amendments to Rules 12-25.0305, 12-25.041, 12-25.045, and 12-25.050, F.A.C., are intended to provide clarification of the current rule text and to conform with revisions made to other rules within Part II of Chapter 12-25. Revisions to Rules 12-25.031, 12-25.037, 12-25.047, and 12-25.048, F.A.C., resulted in substantial rewording of the rule due to simplifying the rule, combining two rules, restructuring of the rule, or all three; Rules 12-25.037 and 12-25.047, F.A.C., incorporate two existing forms which have been substantially revised, Form DR-342000 (Request to Conduct a Certified Audit) and Form DR-344000 (Certified Audit Program Pre-Audit Analysis), respectively. Rules 12-25.038 and 12-25.049, F.A.C., are proposed for repeal as these rules are obsolete. Rules 12-25.039 and 12-25.042, F.A.C., are proposed for repeal as the content of these rules were incorporated into one or more of the rules proposed for revisions. Rules 12-25.033 and 12-25.035, F.A.C., are proposed for repeal as the current rules do not meet the requirements of general applicability and are obsolete. Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department’s website and may also be obtained by calling or writing the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences 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), 213.285(7), FS.

LAW IMPLEMENTED: 213.285, 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: : Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-25.0305 Scope of Rules.

The rules in Part II of this chapter implement the certified audits project authorized by Section 213.285, F.S. The rules set forth in this part are applicable to all taxes: imposed by

(1) ~~Imposed by sections~~ Sections 125.0104 and 125.0108, F.S., unless the tax is self-administered by a county, and

(2) ~~Imposed by chapter~~ Chapter 212, F.S.

No later than five years after the effective date of this rule, the Department will evaluate the rules in Part II of this chapter during the agency's annual rulemaking and regulatory plan review conducted pursuant to s. 120.74, F.S., to determine whether the rules remain necessary for the proper implementation of the statutes being implemented. Rules determined to be unnecessary, or that can be implemented in a more efficient or cost-effective manner, will be proposed for repeal or amendment in accordance with the procedures set forth s. 120.54, F.S.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History–New 8-23-99, Amended–_____.

Substantial rewording of Rule 12-25.031 follows. See Florida Administrative Code for present text.

12-25.031 Definitions.

Terms defined in s. 213.285(1), F.S., apply to this Part in addition to the following definitions:

(1) “Audit Plan” means a detailed, comprehensive list of procedures to be used by a qualified practitioner to conduct a review of a participating taxpayer’s books and records to determine tax compliance. The Audit Plan will be customized for the participating taxpayer.

(2) “Board” means the State of Florida Board of Accountancy.

(3) “Practitioner(s)” means the individual(s) on the certified audit engagement team who are not qualified practitioners.

(4) “Qualified audit firm” means a certified public accounting firm licensed by the Board which employs a qualified practitioner.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History–New 8-23-99, Amended–XX-XX-XX.

12-25.033 Eligibility and Qualifications.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History–New 8-23-99, Repealed–XX-XX-XX.

12-25.035 Responsibility for Program Training, Certification Procedures, and Program Availability.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History–New 8-23-99, Repealed–XX-XX-XX.

Substantial rewording of Rule 12-25.037 follows. See Florida Administrative Code for present text.

12-25.037 Request to Conduct a Certified Audit. Applying for Participation in the Program.

(1) When a taxpayer wants to participate in the Certified Audit Program, the taxpayer must work with a qualified practitioner to complete a Request to Conduct a Certified Audit (Form DR-342000, effective XX/XX, hereby incorporated by reference,

http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), and submit the request to the Department, along with any required supporting documents.

Copies of this form are available, without cost, by one of the following methods:

(a) Downloading the form from the Department’s website at floridarevenue.com/forms.

(b) Writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112.

(c) Calling the Department at 850-488-6800, Monday through Friday (excluding holidays). Persons with hearing or speech impairments may call the Florida Relay Service at 1-800-955-8770 (Voice) and 1-800-955-8771 (TTY).

(2) The Department will issue written notification to the qualified practitioner within 10 days after receiving a Request to Conduct a Certified Audit. The notification will state the request has been approved, has been denied, or is incomplete.

(3) If the Department determines a Request to Conduct a Certified Audit is incomplete, the Department will issue a letter explaining how the materials must be revised, expanded, or clarified.

(a) The qualified practitioner will be given 30 calendar days from the date the letter is issued by the Department to submit the revised documents.

(b) If the qualified practitioner does not submit the revised documents within 30 calendar days, the Request to Conduct a Certified Audit will be denied. Both the qualified practitioner and the taxpayer will be notified in writing of the denial.

(c) A qualified practitioner may submit a written request to the Department for a 15-day extension of the 30-day time period. The Department will not accept more than two consecutive written requests for a 15-day extension for the same Request to Conduct a Certified Audit.

(4) The following constitutes grounds for denial of a Request to Conduct a Certified Audit.

(a) The taxpayer has been issued a written notice of intent to audit by the Department, which is dated before the postmark of the Request to Conduct a Certified Audit.

(b) The taxpayer is currently under investigation by the Department or the Department learns the taxpayer is currently under investigation for financial impropriety by a local, state, or federal government entity. The request will also be denied if an investigation by the Department or a local, state, or federal government entity resulted in criminal conviction of the taxpayer for financial impropriety.

(c) The taxpayer has filed for bankruptcy.

(d) There are outstanding liens, warrants, or amounts due which were issued by the Department against the taxpayer. If the Department determines that unsatisfied liens, warrants, or amounts due exist, the Request to Conduct a Certified Audit will be denied. The taxpayer can remedy the reason for denial by satisfying the lien, warrant, or amounts due.

(5) If a Request to Conduct a Certified Audit is denied, the Department's written notification to the qualified practitioner will explain the specific reasons for such denial, unless

(a) an ongoing investigation would be jeopardized; or

(b) the confidentiality provisions of Section 213.053, F.S., prohibit such explanation.

(6)(a) If a qualified practitioner remedies the reasons for denial, the practitioner may request reconsideration of the

denial by submitting a written request presenting additional materials facts for review by the Department to the administrator of the Certified Audit Program. The written request must be submitted within 21 calendar days after the date the Department issued the denial of the Request to Conduct a Certified Audit. The request may be mailed or faxed to the Department as follows:

<u>United States Postal Service:</u>	<u>OR</u>	<u>Overnight Mail:</u>
<u>Florida Department of Revenue</u>		<u>Florida Department of Revenue</u>
<u>Certified Audit Program</u>		<u>Compliance Standards</u>
<u>MS 1-4600</u>		<u>Certified Audit</u>
<u>PO Box 5139</u>		<u>2450 Shumard Oak Blvd</u>
<u>Tallahassee, Florida</u>		<u>Building 1-4653</u>
<u>32314-5139</u>		<u>Tallahassee, Florida</u>
		<u>32311</u>

Fax number: 850-921-6174

(b) Within 10 days after receiving the request, the Department will issue a final notice of approval or denial to both the qualified practitioner and the taxpayer.

(c) If the qualified practitioner has received a final notice of denial, the qualified practitioner may submit a new Request to Conduct a Certified Audit.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History—New 8-23-99, Amended _____.

12-25.038 Voluntary Disclosure of Liabilities for Other Taxes.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History—New 8-23-99, Repealed _____.

12-25.039 Protest Procedure; Denial of a Request to Participate in the Certified Audit Program.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History—New 8-23-99, Repealed _____.

12-25.041 Suspension of a Certified Audit in Progress.

(1) Approval to participate in the Certified Audit Program will be suspended or revoked by the Department based on the following criteria:

(a) Suspension:

1. The Florida Board of Accountancy suspends the firm license of the qualified audit firm.

2. The Board suspends the license of the qualified practitioner, unless the qualified audit firm employs another qualified practitioner who will take responsibility for the certified audit.

3. The Department initiates an investigation or is notified by another local, state, or federal agency of an investigation for

financial impropriety by the taxpayer subsequent to approval of participation but prior to Department approval of the subject certified audit report.

(b) Revocation.:

1. The taxpayer files for bankruptcy subsequent to approval of participation but prior to Department approval of the subject certified audit report.

2. The ~~result of the~~ investigation discussed in subparagraph (a) ~~3.2. of this subsection results in a criminal conviction of the taxpayer for financial impropriety is unfavorable to the taxpayer.~~

3. The ~~Florida Board of Accountancy~~ revokes the firm license of the qualified audit firm.

4. The Board revokes the license of the qualified practitioner, unless the qualified audit firm employs another qualified practitioner who will take responsibility for the certified audit.

(2) ~~A This~~ suspension implemented based on the criteria identified in paragraph (1)(a) will shall last for an initial period of no more than 60 calendar days. At the end of the suspension such 60 calendar day period the Department must do one of the following: either:

(a) Lift the ~~such~~ suspension, and authorize the qualified practitioner to continue to perform any and all certified audits.;

(b) Extend the suspension an additional 30 calendar days.;

(c) Provide written notification to the taxpayer(s) and the qualified audit firm that the qualified audit firm has had its firm license revoked by the Board and accordingly, the Department is prohibiting the qualified audit firm from performing certified audits. In that circumstance, the taxpayer(s) has 60 calendar days to retain another qualified audit firm. Failure to retain a qualified audit firm within 60 calendar days will result in the application of the provisions of Rule 12-25.045, F.A.C.

2. Provide written notification to the taxpayer(s) and the qualified audit firm that the qualified practitioner has had their license revoked by the Board, and the Department is prohibiting the qualified practitioner from performing certified audits. In that circumstance, the taxpayer(s) has 60 calendar days to retain another qualified audit firm or to provide evidence the current qualified audit firm employs another qualified practitioner who will take responsibility for the certified audit. Failure to either retain a different qualified audit firm or to provide evidence of employment of a qualified practitioner by the current qualified audit firm within 60 calendar days will result in application of the provisions of Rule 12-25.045, F.A.C.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History–New 8-23-99, Amended _____.

12-25.042 Withdrawal from the Certified Audit Program.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History–New 8-23-99, Repealed _____.

12-25.045 A Certified Audit is Initiated by the Taxpayer but Not Completed.

(1) If, for whatever reason, the taxpayer’s designated qualified audit firm fails to submit a completed certified audit report ~~that meets the requirements of Rule 12-25.048, F.A.C., after there has been approval of the Audit Plan, “Agreed Upon Procedures” a Department auditor will complete the audit. If a Department auditor completes the audit, the taxpayer will not benefit from the automatic abatement of penalty and interest granted by the Certified Audit program.~~

(2)(a) If the taxpayer withdraws from the Certified Audit Program subsequent to Department approval of participation, but prior to Department approval of the Audit Plan, the taxpayer will again be eligible for selection through the normal case selection process and will be subject to the standard audit selection criteria and procedures.

(b) If the taxpayer withdraws from the Certified Audit Program subsequent to the Department approval of the Audit Plan, the Department will conduct an audit of the taxpayer for the same audit period and taxes addressed by the Audit Plan.

(3) If the Department completes the audit, the taxpayer will not benefit from the automatic abatement of penalty and interest granted by the Certified Audit Program.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History–New 8-23-99, Amended _____.

Substantial rewording of Rule 12-25.047 follows. See Florida Administrative Code for present text.

12-25.047 Development of the Audit Plan Agreed Upon Procedures.

(1) Within 30 calendar days after receipt of the Department’s written notification approving the Request to Conduct a Certified Audit, the qualified practitioner must submit a proposed Audit Plan and procedures for conducting the certified audit to the Department for its review and approval.

(2) The proposed Audit Plan must include the qualified practitioner’s pre-audit analysis of the participating taxpayer’s business operations using a Certified Audit Program Pre-Audit Analysis (Form DR-344000, hereby incorporated by reference, effective XX/XX, [http://www.flrules.org/Gateway/reference.asp?No=Ref-_____](http://www.flrules.org/Gateway/reference.asp?No=Ref-)). This pre-audit analysis is the starting point for development of a customized Audit Plan to perform the tax compliance review of the participating taxpayer. The Certified Audit Program Pre-Audit Analysis form is available, without cost, by one of the following methods.

(a) Downloading the form from the Department’s website at floridarevenue.com/forms.

(b) Writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112.

(c) Calling the Department at 850-488-6800, Monday through Friday (excluding holidays). Persons with hearing or speech impairments may call the Florida Relay Service at 1-800-955-8770 (Voice) and 1-800-955-8771 (TTY).

(3) The audit period for the Audit Plan will be a minimum of two consecutive years, unless the requesting taxpayer has been subject to Florida sales and use tax for less than two years. The audit period must begin in

(a) the month immediately after the ending month of any previous audit,

(b) the month the requesting taxpayer is subject to Florida sales and use tax if subject to the tax less than two years, or

(c) the earliest month within the statute of limitations as provided in s. 95.091, F.S.

(4) To request an extension of time to submit the proposed Audit Plan and procedures, the qualified practitioner must submit a written request to the Department containing the facts establishing reasonable cause for an extension. When the qualified practitioner has established reasonable cause for the extension, the Department will notify the qualified practitioner in writing and grant the qualified practitioner 30 additional calendar days. Reasonable cause is based on all the facts and circumstances and the verifiable showing of extraordinary circumstances as follows:

(a) Personal, family, or business crisis or emergency at a critical time or for an extended period of time that would cause a reasonable person's attention to be diverted from compiling the proposed Audit Plan and procedures; or

(b) Any other cause beyond the control of the qualified practitioner that would prevent a reasonably prudent practitioner from timely submitting the proposed Audit Plan and procedures to the Department.

(5) The Department will approve the proposed Audit Plan and procedures if it determines that the plan and procedures are adequate to perform the tax compliance review. Once the Department approves the Audit Plan, it will become the agreed upon procedures for conducting the certified audit.

(6) Before making any additions, deletions, or revisions to the approved Audit Plan, the qualified practitioner must submit a written request to the Department and receive written approval to amend the Audit Plan.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History—New 8-23-99, Amended _____.

Substantial rewording of Rule 12-25.048 follows. See Florida Administrative Code for present text.

12-25.048 Submission of the Certified Audit Report.

(1) Within 90 days after approval of the Audit Plan, the qualified practitioner must submit the Certified Audit Report to the Department for review and approval.

(2) The Certified Audit Report must meet all the requirements established by the Audit Plan.

(3) The Department is authorized to share any of the information discussed in the Certified Audit Report with any county which, pursuant to law, self-administers the taxes imposed by Sections 125.0104(3) and (10), 125.0108(1), or 212.0305, F.S.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History—New 8-23-99, Amended _____.

12-25.049 Review of Certified Audit Reports.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History—New 8-23-99, Repealed _____.

12-25.050 Protests.

A taxpayer participating in the Certified Audit Program has all the protest rights available to any taxpayer who is audited by the Department, as provided in Rule 12-6.003, F.A.C. If the taxpayer decides to file a protest, the taxpayer may elect to retain the qualified audit firm who performed the certified audit to represent them in the informal protest procedures governed by Section 213.21, F.S. In that circumstance, the qualified practitioner continues in the role as the auditor and remains responsible for providing the Department any additional information or performing any additional audit work requested by the Department judges necessary to address the protested tax issues.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History—New 8-23-99; Amended _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Tammy Miller

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 22, 2020

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: March 16, 2020

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12-26.003 Application for Refund

PURPOSE AND EFFECT: Section 24, Chapter 2020-10, L.O.F., amends the period in which a taxpayer may file a claim for refund for any transactions that occur during an audit period. When a taxpayer is engaged in an informal conference pursuant to s. 213.21, F.S., the statute of limitations for filing a claim for refund will be tolled during the informal protest period. The

purpose of the proposed amendment to Rule 12-26.003, F.A.C., is to update the rule to reflect this statutory change.

SUMMARY: Rule 12-26.003, F.A.C., is amended to include reference to s. 213.21, F.S., to conform the rule with revisions to s. 213.21, F.S., made by Section 24, Chapter 2020-10, L.O.F. **SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:**

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

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

LAW IMPLEMENTED: 95.091(3), 198.29(1), 199.232(5), 202.23, 213.21, 213.235, 213.255, 213.34, 213.345, 215.26, 220.725, 624.5092, 624.511, 624.518, 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: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-26.003 Application for Refund.

(1) Except as otherwise provided by Sections 213.21 and section 213.345, F.S., for the tolling of the refund period, the application for refund required by section 215.26, F.S., must be filed with the Department within three years after the date the tax was paid, or the right to the refund is barred.

(2) through (4) No change.

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 213.06(1) FS. Law Implemented 95.091(3), 198.29(1), 199.232(5), 202.23, 213.21, 213.235, 213.255, 213.34, 213.345, 215.26, 220.725, 624.5092, 624.511, 624.518 FS. History—New 11-14-91, Amended 4-18-93, 4-18-95, 4-2-00, 10-4-01, 9-28-04, 4-16-18, 1-1-21.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 22, 2020

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 26, 2020

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NOS.:	RULE TITLES:
12A-1.001	Specific Exemptions
12A-1.007	Aircraft, Boats, Mobile Homes, and Motor Vehicles
12A-1.0071	Boats Temporarily Docked in Florida
12A-1.043	Manufacturing
12A-1.0641	Sales of Vessels Used in Interstate or Foreign Commerce or for Commercial Fishing Purposes
12A-1.097	Public Use Forms
12A-1.104	Sales of Property to be Transported to a Cooperating State

PURPOSE AND EFFECT: The purpose of the proposed amendments is to remove notarization requirements, except when a notarized statement to claim an exemption is required by statute, and to remove obsolete language from rules and forms used in the administration of sales tax.

SUMMARY: Rules 12A-1.001, 12A-1.007, 12A-1.0071, 12A-1.043, 12A-1.0641, and 12A-1.104, F.A.C., are amended to remove the notarization statements in suggested affidavits and certificates of exemption.

Rule 12A-1.097, F.A.C., is amended to adopt, by reference, revisions to five forms currently used to administer sales and use tax. Revisions to Form DR-1N (Registering Your Business) specify that for businesses with multiple locations, one application for each business entity is required for reemployment tax registration purposes. Revisions to Form DR-7N (Instructions for Consolidated Sales and Use Tax Return); Form DR-15N (Instructions for DR-15 Sales and Use Tax Returns); and Form DR-15EZN (Instructions for DR-15EZ Sales and Use Tax Returns) remove references to the nonprofit association SCORE. Revisions to Form DR-123 (Partial Exemption for Motor Vehicle Sold to Resident of Another State: Affidavit) include the removal of obsolete language and the amendment of the notarization statement contained in the form. Proposed amendments also remove the option of visiting

local service centers to obtain copies of Departmental forms. Forms are currently available on the Department’s website and may also be obtained by calling or writing the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences 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), 212.0515(7), 212.052(5), 212.06(3)(b)2., 212.07(1)(b), 212.08, 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18, 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7), 1002.40(16). 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, 212.052, 212.054, 212.055, 212.06, 212.0601, 212.0606, 212.07, 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12, 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, 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, 1002.40(13), 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: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-1.001 Specific Exemptions.

(1) Art sold to ~~or~~ ~~use~~ used by an educational institution.

(a) through (b) No change

(c) The following is a suggested format of the affidavit to be provided by the purchaser or the authorized agent to the vendor of the work of art:

AFFIDAVIT FOR EXEMPTION OF A WORK OF ART TO BE DONATED OR LOANED TO AN EDUCATIONAL INSTITUTION

STATE OF FLORIDA

COUNTY OF _____

~~Personally appears the below named affiant, who being duly sworn, deposes and says:~~

~~1-~~ I, the undersigned, claim exemption under Section 212.08(7)(cc), F.S., from Florida sales and use tax on the work(s) of art, described below, purchased in Florida or imported into Florida exclusively for the purpose of being (check one)

~~a-~~ _____ donated to _____, an educational institution as defined in Section 212.08(7)(cc)8., F.S.

~~b-~~ _____ loaned to _____, an educational institution as defined in Section 212.08(7)(cc)8., F.S.

~~2-~~ If a donation, title to the work(s) of art is being or will be transferred to the educational institution, and at the time of transfer, I will submit to the Department an affidavit evidencing the transfer of title.

~~3-~~ If a loan:

~~a-~~ The work(s) of art will be loaned to the educational institution or placed in storage in preparation for loan within 90 days after it was purchased in or imported into Florida. If placed in storage, it will not be displayed until such time as it is delivered to an educational institution.

~~b-~~ I have entered into a written agreement with the educational institution providing for a loan of the work(s) of art and making the work(s) of art available to the educational institution for display for a term of not less than 10 years, or will do so before the transfer of possession of the work(s) of art to the educational institution occurs. A copy of the loan agreement will be provided to the Florida Department of Revenue at the time that the agreement is executed.

~~c-~~ I understand that the exemption provided in Section 212.08(7)(cc), F.S., is allowed during the period of time in which the work(s) of art is in the possession of the educational institution, ~~and~~

~~d-~~ I understand that tax based upon the sales price as stated below will become due and payable at the time the provisions of Section 212.08(7)(cc), F.S., are no longer met, and the statute of limitations as provided in Section 95.091, F.S., will begin to

run at that time. However, if I donate the work(s) of art to an educational institution after the loan ceases, no tax be due.

4- A signed copy of this affidavit is being forwarded to the Florida Department of Revenue at the time the original is given to the seller of the work(s) of art.

Name of Purchaser

Purchaser's Permanent Address

_____ (Street)

_____ (City)

_____ (State)

Name of Seller

Seller's Permanent Address

_____ (Street)

_____ (City)

_____ (State)

DESCRIPTION OF WORK(S) OF ART

Sales Price _____ Date of Sale _____

Name of Educational Institution

Institution's Address

_____ (Street)

_____ (City)

_____ (State)

Educational Institution's Florida Consumer's Certificate of Exemption Number _____

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

(Signature of Purchaser or Authorized Agent)

Sworn to and subscribed before me this ____ day of _____ (Month), _____ (Year).

Notary Public, State of Florida

My commission expires: _____

NOTARY SEAL

Personally known ()

Produced Identification () Type: _____

Original to be retained by the seller and made part of the seller's records.

1st Copy to be submitted to the Florida Department of Revenue,

General Tax Administration MS 1-2800, Compliance

Determination Campaigns, P.O. Box 6417, Tallahassee,

Florida 32314-6417.

2nd copy: Purchaser's copy.

(d) The following is a suggested format of an affidavit of transfer of title to be provided by the purchaser or the authorized agent to the educational institution, as defined in Section 212.08(7)(cc)8., F.S., upon donation of a work of art to that institution:

AFFIDAVIT TRANSFERRING TITLE OF TO A WORK

OF ART TO AN EDUCATIONAL INSTITUTION

STATE OF FLORIDA

COUNTY OF _____

Personally appears the below named affiant, who being duly sworn, deposes and says:

1- I, the undersigned, claim exemption under Section 212.08(7)(cc), F.S., from Florida sales and use tax on the work(s) of art, described below, that was purchased in Florida or imported into Florida for the exclusive purpose of being donated to _____, an educational institution as defined in Section 212.08(7)(cc)8., F.S. A copy of the affidavit provided to the vendor of the work(s) of art at the time of purchase is attached.

2- Title to the work(s) of art has been, or is being, transferred to the educational institution, effective _____ (date; no later than the date of this affidavit). Copies of any other documents evidencing the transfer of title to the educational institution are attached to this affidavit and are being forwarded to the Florida Department of Revenue with the affidavit.

3- A signed copy of this affidavit is being forwarded to the Florida Department of Revenue at the time the original is given to the educational institution.

Name of Transferor

Transferor's Permanent Address

_____ (Street)

_____ (City)
_____ (State)
DESCRIPTION OF WORK(S) OF ART

General Tax Administration MS 1-2800
Compliance Determination Campaigns
P.O. Box 6417
Tallahassee, Florida 32314-6417

Date Purchased

(2) through (6) No change.
Rulemaking Authority 212.08(7)(h)2., (cc)3., 5., 212.18(2), 213.06(1)
FS. Law Implemented 92.525(1)(b), 212.02(10), (12), (16), (20), (21),
212.05, 212.08(6), (7)(f), (h), (q), (v), (x), (cc), 212.085, 213.255(2),
(3), 213.37, 215.26, 403.715 FS. History—New 1-7-68, Amended 1-7-
70, 1-17-71, 6-16-72, 7-19-72, 12-11-74, 5-27-75, 10-21-75, 9-7-78,
9-28-78, 10-18-78, 9-16-79, 2-3-80, 6-3-80, 7-7-80, 10-29-81, 12-3-
81, 12-31-81, 7-20-82, 11-15-82, 10-13-83, 4-12-84, Formerly 12A-
1.01, Amended 7-9-86, 1-2-89, 12-1-89, 7-7-92, 9-14-93, 5-18-94, 12-
13-94, 3-20-96, 4-2-00, 6-28-00, 6-19-01, 10-2-01(1), (2), 10-2-01(2)-
(7), 10-2-01(3)-(7), 8-1-02, 6-4-08, _____.

Name and Address of Person from Whom Purchased

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

Name of Educational Institution

(1) through (5) No change.
(6) Sales of Aircraft, Boats, Mobile Homes, Motor
Vehicles, or Other Vehicles to a Nonresident Dealer for Resale
Outside Florida.

Institution's Address

(a) If delivery of any aircraft, boat, mobile home, motor
vehicle, or other vehicle is made in Florida to a nonresident
aircraft, boat, mobile home, motor vehicle, or other vehicle
dealer who does not hold a Florida certificate of registration as
an aircraft, boat, mobile home, motor vehicle, or other vehicle
dealer, it is taxable unless the nonresident aircraft, boat, mobile
home, motor vehicle, or other vehicle dealer furnishes the seller
an exemption certificate a notarized statement that the aircraft,
boat, mobile home, motor vehicle, or other vehicle will be
transported outside of Florida by the dealer for resale and no
other purpose. The burden of obtaining this evidential matter
rests with the seller, who must retain the documentation to
support the exempt sale.

_____ (Street)

_____ (City)

_____ (State)

Educational Institution's Florida Consumer's Certificate of
Exemption Number _____

(b) The following is a suggested statement to be used by
nonresident aircraft, boat, mobile home, motor vehicle, or other
vehicle dealers when purchasing any aircraft, boat, mobile
home, motor vehicle, or other vehicle of a class or type required
to be registered, licensed, titled, or documented in this state or
by the United States Government which will be transported
outside of Florida for resale and no other purpose.

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

(Signature of Transferor)
Sworn to and subscribed before me this _____ day of
_____ (Month), _____ (Year).

Notary Public, State of Florida
My commission expires: _____
NOTARY SEAL

Personally known ()
Produced identification () Type: _____

Original to be retained by the educational institution and made
part of that institution's records.

1st Copy to be submitted to the Florida Department of Revenue,
General Tax Administration MS 1-2800, Compliance
Determination Campaigns, P.O. Box 6417, Tallahassee,
Florida 32314-6417.

2nd copy: Donor's copy.

(e) through (h) No change.
(i) Documents and notifications required to be provided to
the Department should be mailed to the following address:
Florida Department of Revenue

SUGGESTED EXEMPTION CERTIFICATE AFFIDAVIT
FORM:

PURCHASE OF AIRCRAFT, BOAT, MOBILE HOME,
MOTOR VEHICLE, OR OTHER VEHICLE BY
NONRESIDENT DEALER FOR RESALE OUTSIDE
FLORIDA

DATE _____ Florida Dealer: _____
Address: _____ (Street) _____ (City) _____ (State)
Sales Tax No. _____
Nonresident Dealer-buyer: _____
Address: _____ (Street) _____ (City) _____ (State)

Sales Tax No. _____
License No. _____
Passport or Visa Number: _____
Description of each aircraft, boat, mobile home, motor vehicle, or other vehicle sold, including make, model, identification number, and selling price, sold for purposes of resale to the nonresident dealer indicated below:

STATE OF FLORIDA

County of _____

Before me, the undersigned, personally appeared the individual whose name and address is shown below, who certified that he is authorized to execute this document for the nonresident aircraft, boat, mobile home, motor vehicle, or other vehicle dealer named above; that the The aircraft, boat, mobile home, motor vehicle, or other vehicle identified above listed herein will be transported outside Florida for resale and for no other purpose, I am ; and that the purchaser is licensed and registered as an aircraft, boat, mobile home, motor vehicle, or other vehicle dealer in the state or country and at the address shown above.

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

Sworn and subscribed to before me this _____ day of _____, 19____.

Signature of Nonresident Dealer

Address of Nonresident Dealer
(Street)
(City)
(State)

NOTARY PUBLIC, STATE OF FLORIDA

NOTARY SEAL

My commission expires: _____

Personally known []

Produced Identification [] Type: _____

(7) Aircraft, Boats, Mobile Homes, Motor Vehicles, or Other Vehicles Delivered to Purchaser Outside Florida.

(a) An aircraft, boat, mobile home, motor vehicle, or other vehicle may be sold tax exempt to a purchaser if delivery is accepted outside the State of Florida and an exemption certificate, provided a notarized statement is executed by the seller and buyer. The burden of obtaining this evidential matter rests with the seller, who must retain the proper documentation to support the exempt sale.

(b) The following is a suggested statement to be used by a Florida dealer when making sales of aircraft, boats, mobile homes, motor vehicles, or other vehicles which are delivered outside this state.

SUGGESTED EXEMPTION CERTIFICATE AFFIDAVIT FOR ACCEPTANCE OF DELIVERY OF AIRCRAFT, BOAT, MOBILE HOME, MOTOR VEHICLE, OR OTHER VEHICLE OUTSIDE FLORIDA

Date _____

Dealer or Seller:

Name _____

Address _____ (Street) _____ (City) _____ (State)

Purchaser:

Name _____

Address _____ (Street) _____ (City) _____ (State)

Description of each aircraft, boat, mobile home, or motor vehicle sold, including make, model, identification number, and purchase price: _____

State of _____

County of _____

Before me, the undersigned, personally appeared the individuals whose names and addresses are shown above, and after being duly sworn certified that they are the seller and the purchaser of the aircraft, boat, mobile home, motor vehicle, or other vehicle described above, that The delivery of the aircraft, boat, mobile home, motor vehicle, or other vehicle identified above was accepted outside Florida; and that the aircraft, boat, mobile home, motor vehicle, or other vehicle listed hereon will not be used in Florida under conditions which will subject said aircraft, boat, mobile home, motor vehicle, or other vehicle to the Florida sales and or use tax.

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

Seller

Signature of

Purchaser

NOTARY PUBLIC, STATE OF FLORIDA

NOTARY SEAL

My commission expires: _____

Personally known []

Produced Identification [] Type: _____

(8) Motor Vehicles.

(a) The sale in this state by a motor vehicle dealer of a new or used motor vehicle to a resident of another state of the United States is taxable in an amount equal to the sales tax which would be imposed on such sale in the purchaser's state of residence. A list of the sales tax rates applicable in other states and the District of Columbia is available, without cost, by one or more

of the following methods: 1) writing Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112; or, 2) ~~visiting any local Department of Revenue Service Center to personally obtain a copy; or, 3)~~ calling the Forms Request Line during regular office hours at (850)488-6800; or, ~~3)~~ 4) downloading selected forms from the Department's website at ~~www.floridarevenue.com/forms~~. However, such tax shall not exceed the tax that would otherwise be imposed by Chapter 212, F.S. At the time of the sale the purchaser shall execute a notarized statement of his or her intent to license the vehicle in his or her state of residence within 10 days from the date of purchase and:

- 1. through 4. No change.
- (b) through (i) No change.
- (j) 1. through 3. No change.

4. The compiled price list is updated at intervals dependent upon the class of vehicle by Maclean Hunter Market Reporters, Inc., and the most recent version is applicable. For information regarding the compiled price list, contact the Florida Department of Revenue, Compliance Determination-Campaigns, at (850)617-8594 and, for the hearing or speech impaired, TDD at ~~1(800)DOR-TDD~~ 1(800)367-8331. A written request may be mailed to the following address:

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

- (k) through (m) No change.
- (9) Boats.
- (a) Effective September 1, 1992:
 - 1. No change.

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

STATE OF FLORIDA
COUNTY OF _____

AFFIDAVIT

~~Personally appears the below named affiant, who being duly sworn, deposes and says:~~

I, the undersigned, hereby affirm that:

- ~~4-~~ I have read the Florida Department of Revenue subsection 12A-1.007(9), F.A.C., and Section 212.05, F.S.; and,
- ~~2-~~ 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,

- ~~3-~~ I am not engaged in Florida in any employment, trade, business, or profession in which the designated boat will be used in Florida; and,
- ~~4-~~ 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,
- ~~5-~~ 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.

~~6-~~ 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.

~~7-~~ 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.

~~8-~~ 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 the penalties of perjury, I declare that I have read the foregoing affidavit, and the facts stated alleged are true to the best of my knowledge and belief.

(Signature of Purchaser)

Sworn to and subscribed before me this _____ day of _____, 19____.

Notary Public, State of Florida

My commission expires: _____

NOTARY SEAL

Personally known []

Produced Identification [] Type: _____

Original to be submitted to the Florida Department of Revenue, General Tax Administration MS 1-2800, Compliance Determination Campaigns, 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. through 5. No change.

6. 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
Compliance Determination Campaigns
P.O. Box 6417
Tallahassee, Florida 32314-6417.

(b) through (e) No change.

(10) Aircraft.

(a) No change.

(b)1. No change.

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

STATE OF FLORIDA
COUNTY OF _____

AFFIDAVIT

Personally appears the below named affiant, who being duly sworn, deposes and says:

I, the undersigned, hereby affirm that:

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

2- 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,

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

4- 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,

5- 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.

6- 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.

7- 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.

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

(Signature of Purchaser)

Sworn to and subscribed before me this _____ day of _____, 19____.

Notary Public, State of Florida

NOTARY SEAL

My commission expires: _____

Personally known []

Produced Identification [] Type: _____

Original to be submitted to the Florida Department of Revenue, General Tax Administration MS 1-2800, Compliance Determination Campaigns, 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. through 5. No change.

6. 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
Compliance Determination Campaigns
P.O. Box 6417
Tallahassee, Florida 32314-6417

(c) No change.

(d)1. No change.

2. Equipment and parts installed on aircraft of foreign registry are subject to tax, unless the owner, owner's agent, or operator of the aircraft furnishes the dealer with an exemption certificate stating a notarized statement that the aircraft was brought to the United States for the purpose of having equipment and parts installed and that upon completion of such installation, the aircraft will depart under its own power from the continental United States. The burden of obtaining this evidential matter rests with the dealer installing the equipment and parts, who must retain the proper documentation to support the exemption.

3. The following is a suggested exemption certificate statement to be used by a Florida dealer when installing parts and equipment on any aircraft of foreign registry which aircraft will depart under its own power from the continental United States upon completion of such installation.

EXEMPTION CERTIFICATE AFFIDAVIT FOR PARTS AND EQUIPMENT INSTALLED ON AIRCRAFT OF FOREIGN REGISTRY

_____ (date)

To: _____ (dealer)

Make: _____

Model: _____

Serial Number: _____

Registration Number: _____

Country of Registration _____

I, _____, as owner, owner's agent, or operator of the above named aircraft certify said aircraft has been brought to the United States for the purpose of having repairs or maintenance performed and that upon completion of such repairs or maintenance, the aircraft will depart under its own power from the continental United States.

Owner: _____

Address: _____

Accepted by: _____ (Name of Dealer) for repair order(s)

No.(s) by:

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

Signature and Title of Owner, Owner's Agent, or Operator owner's agent, or operator of the above named aircraft

Sworn to and subscribed before me this _____ day of _____, A. D., 19____.

Notary Public State of Florida (NOTARY SEAL)

Personally known []

Produced Identification [] Type: _____

My Commission Expires

Note: This exemption certificate affidavit is valid for one entry/departure only.

- (e) No change.
- (f) 1. through 2. No change.

3. The burden of proof of entitlement is on the person who claims the exemption provided in subparagraph 1. To assure that a qualifying modification is recognized by the Executive Director or the Executive Director's designee in the responsible program as exempt, copies of the FAA supplemental type certificate and FAA Form 337 containing a description of the major change, signed by a holder of an FAA inspection authorization, should be retained in the records of the business that performed it, a copy retained by the purchaser of the major change, and another copy of that form should be mailed to:

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

- (g) through (j) No change.
- (11) through (28) No change.

Rulemaking Authority 212.05(1), ~~212.17(6)~~, 212.18(2), 213.06(1) FS. Law Implemented ~~212.02(2), (4), (10), (14), (15), (16), (19), (20), 212.03, 212.05(1), 212.06(1), (2), (4), (5), (7), (8), (10), (12), 212.0601, 212.07(2), (7), 212.08(5)(i), (7)(t), (aa), (ee), (10), (11), 212.12(2), (12), 213.255(2), (3), 213.35, 215.26(2), 681.102(13) (14), (20) (21)~~, 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, _____.

- 12A-1.0071 Boats Temporarily Docked in Florida.
- (1)(a) No change.
- (b) 1. No change.

2. The 20-day time period may be tolled only once within a calendar year when a boat is placed for the first time that year in the physical care, custody, and control of a registered repair facility, including the time spent on sea trials conducted by the facility; however, the owner may request and the Department is authorized to grant an additional tolling of the 20-day period for purposes of repairs that arise from a written guarantee given by the registered repair facility, when the guarantee covers only those repairs or modifications made during the first tolled period. All requests for additional tolling must be addressed to the Florida Department of Revenue, General Tax Administration MS 1-2800, ~~Compliance Determination Campaigns~~, P.O. Box 6417, Tallahassee, Florida 32314-6417. All requests for the additional tolling period must be in writing, setting out the boat owner's name; the boat's description, which includes the name, make, model, year, serial number, and hull identification number of the boat; the trade name and mailing address of the registered repair facility; and the registered repair

facility's dealer's certificate of registration number assigned by the Department. The Department will notify the dealer in writing of its determination of the request for the additional tolling period, and will grant the additional tolling, if the documentation provided is complete and guarantees to cover only the repairs or modifications made during the first tolled period. Additionally, a copy of the written guarantee required in this subsection shall be maintained as a part of the repair facility's records for 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.

- (c) 1. No change.

2. The following is a suggested format for an affidavit to be retained by the dealer and made a part of the dealer's records when a boat is placed by a nonresident owner in a facility, registered with the Department of Revenue, for repairs, alterations, refitting, or modifications:

~~EXEMPTION AFFIDAVIT FOR BOATS PLACED IN A REGISTERED REPAIR FACILITY AFFIDAVIT~~
 STATE OF FLORIDA
 COUNTY OF _____

~~Personally appears the below named affiant, who being duly sworn, deposes and says I, the undersigned, affirm~~ that the hereinafter described boat is under the below repair facility's care, custody, and control for repairs, alterations, refitting, or modifications, and that the owner does not use the boat while in this facility.

NAME OF REPAIR FACILITY:

ADDRESS OF REPAIR FACILITY:
 _____ (Street)
 _____ (City)
 _____ (State)

REPAIR FACILITY'S SALES & USE TAX REGISTRATION NUMBER: _____
 DATE BOAT PLACED IN REPAIR FACILITY FOR REPAIRS, ALTERATIONS, REFITTING, OR MODIFICATIONS: _____

(Month) (Day) (Year)

NAME OF BOAT OWNER:

BOAT OWNER'S PERMANENT ADDRESS:
 _____ (Street)
 _____ (City)
 _____ (State)

DESCRIPTION OF BOAT

Name of Boat _____ Make _____
_____ Model _____ Year _____
Serial Number _____ Hull I.D. Number _____

DESCRIPTION OF REPAIRS, ALTERATIONS,
REFITTING, OR MODIFICATIONS TO BE MADE

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 Dealer Affiant:

(Signature of Dealer)

Sworn to and subscribed before me this
_____ day of
_____ 19__.

(Notary Public, State of Florida)

My commission expires: _____

NOTARY SEAL

Personally known []

Produced Identification [] Type: _____

Under the penalties of perjury, I declare that I have not used the
above described boat while it was in the care, custody, and
control of the repair facility.

Signature of Boat Owner Date

The repairs, alterations, refitting, or modifications to the above
described boat are completed and the boat was released:

(Month) (Day) (Year)

Signature of Dealer Date

3. The following is a suggested format for a certification to
be retained by the dealer and made a part of the dealer's records
when a sea trial is conducted by the facility on a boat, placed by
a nonresident owner in a facility, registered with the
Department of Revenue, for repairs, alterations, refitting, or
modifications:

SEA TRIALS OF BOATS PLACED IN A REGISTERED
REPAIR FACILITY

NAME OF THE REPAIR FACILITY:

ADDRESS OF REPAIR FACILITY:

(Street)

(City)
(State)

REPAIR FACILITY'S SALES & USE TAX REGISTRATION
NUMBER: _____

DATE BOAT PLACED IN REPAIR FACILITY FOR
REPAIRS, ALTERATIONS, REFITTING, OR
MODIFICATIONS: _____

(Month) (Day) (Year)

NAME OF BOAT OWNER:

BOAT OWNER'S PERMANENT ADDRESS:

(Street)

(City)
(State)

DESCRIPTION OF BOAT

Name of Boat _____ Make _____
_____ Model _____ Year _____
Serial Number _____ Hull I.D. Number _____

DESCRIPTION OF REPAIRS, ALTERATIONS,
REFITTING, MODIFICATIONS, OR SEAWORTHINESS
TO BE TESTED, INCLUDING THE TIME REQUIRED TO
PERFORM SEA TRIAL:

Under the penalties of perjury, I declare that the sea trial, as
specified above, is necessary to test the repairs, alterations,
refitting, modifications, or seaworthiness of the vessel
specified, and that I have not used or permitted any use of the
above described vessel for purposes other than those specified
above.

(Signature of Boat (Title) (Date)
Owner)

(Signature of (Title) (Date)
Dealer)

The testing of the repairs, alterations, refitting, or
modifications, or seaworthiness of the above described vessel
was performed during the following time period, and we affirm
the length and scope of the voyage were reasonably necessary
to test the repairs or modifications:

Beginning _____ / _____
: (Month) (Day)

_____/_____
 (Year) (Time)
 Ending: _____/
 (Month) (Day)
 _____/
 (Year) (Time)

(Signature of Boat Owner) (Date)

(Signature of Dealer) (Date)

(d) through (f) No change.

(2) through (3) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(25), 212.05(1), 212.06(8), (12), 212.08(7)(t), 213.37 FS. History—New 12-8-87, Amended 8-10-92, 3-17-93, 5-18-94, 3-20-96, 3-25-20,_____.

12A-1.043 Manufacturing.

(1) through (5) No change.

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

(d)1. Materials and labor may be purchased tax-exempt when the purchaser extends an exemption certificate to the vendor or supplier certifying that the materials and labor will be used directly and solely for research or development purposes, as provided in Section 212.052, F.S.

2. The following is a suggested format for an exemption certificate for purchases of materials and labor:

EXEMPTION CERTIFICATE

ITEMS OF TANGIBLE PERSONAL PROPERTY AND LABOR

USED IN RESEARCH OR DEVELOPMENT

This is to certify that purchases of tangible personal property or labor on or after _____ (date) from _____ (Selling Dealer’s Business Name) will be directly and solely used in research or development activities, as provided in Section 212.052, F.S. These research or development activities are located at:

(Street)

(City and State)

I understand that if I fraudulently issue this certificate to evade the payment of tax, I will be liable for payment of the tax

plus a penalty of 200% of the tax and be liable for fine and punishment provided by law for conviction of a felony of the third degree, as provided in Section 775.082, 775.083, or 775.084, F.S.

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

Purchaser’s Name (Print or Type)

Purchaser’s Address

Signature and Title

a Sales and Use Tax Number (if applicable)

Date

Federal Employer’s Identification Number (if applicable)

(e)1. Machinery and equipment, including materials and labor used in the self-fabrication of machinery and equipment, may be purchased or leased tax-exempt when the purchaser extends an affidavit to the vendor or supplier stating that the item(s) will be used predominantly for research or development purposes, as provided in Section 212.08(18), F.S.

2. The following is a suggested format of an affidavit to be provided to the selling dealer or lessor:

AFFIDAVIT

MACHINERY AND EQUIPMENT USED IN RESEARCH OR DEVELOPMENT

I, the undersigned individual, hereby ~~declare swear and affirm~~ that the purchase(s) or lease(s) of machinery and equipment, including materials and labor used in the self-fabrication of machinery and equipment, on or after _____ (date) from _____ (Selling Dealer’s Business Name), will be used predominantly in research or development activities, as provided in Section 212.08(18), F.S.

These research or development activities are located at:

(Street)

(Street)

(City and State)

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

Under the penalties of perjury, I declare ~~swear or affirm~~ that I have read the foregoing affidavit and that the facts stated in it ~~herein~~ are true to the best of my knowledge and belief.

Purchaser's Name (Print or Type)

Signature and Title

Date

Sworn to and subscribed before me this ____ day of _____, 20____

BY _____
(name of person making statement).

Personally
Known: _____

Or _____ Produced
Identification: _____

Type _____ of _____ Identification
Produced: _____

Signature of Notary
(Print, Type, or Stamp Commissioned Name of Notary)

(f) through (g) No change.

Rulemaking Authority 212.052(5), 212.08(18)(c), 212.18(2), 213.06(1) FS. Law Implemented 212.02(4), (7), 212.052, 212.06(1), 212.08(18), 212.085, 212.12(12), ~~366.051~~ FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 1-19-74, 12-26-83, Formerly 12A-1.43, Amended 1-2-89, 2-28-90, 3-20-96, 7-27-99, 10-2-01, 9-15-08,_____.

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

(1) through (3) No change.

(4) Claiming the exemption at the time of purchase of a vessel.

(a) through (c) No change.

(d) The following is a suggested format of an affidavit to be executed at the time of purchase by the owner or the owner's agent or representative to the dealer selling or leasing the vessel:

STATE OF FLORIDA
COUNTY OF _____

AFFIDAVIT
VESSELS USED TO TRANSPORT PERSONS OR
PROPERTY

FOR HIRE IN INTERSTATE OR FOREIGN COMMERCE
OR FOR COMMERCIAL FISHING PURPOSES
I, the undersigned individual, hereby ~~declare swear or affirm~~ that I am the ~~purchaser Purchaser~~ or the purchaser's agent or representative authorized to act for the ~~purchaser Purchaser~~ in the purchase of the vessel described below. The option checked below applies to this purchase:

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

() The vessel will be used in transporting persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in both non-Florida waters and in Florida territorial waters. The ~~purchaser Purchaser~~ holds a valid Sales and Use Tax Direct Pay Permit issued by the Florida Department of Revenue and must pay tax imposed under Section 212.08(8), F.S., at the rate of ____% of the sales price of the vessel directly to the Florida Department of Revenue. The tax is due on the 1st day of the month following the date of purchase of the designated vessel and is delinquent on the 21st day of that month.

DESCRIPTION OF VESSEL:

NAME OF VESSEL:

STATE REGISTRATION NUMBER:

COAST GUARD DOCUMENTATION NUMBER:

MAKE: _____

DEL: _____ MO

YEAR: _____ SE

RIAL NUMBER: _____
SALES PRICE OF DESIGNATED VESSEL:

NAME OF SELLING DEALER:

SELLING DEALER'S ADDRESS:

SELLING DEALER'S SALES TAX NO.:

NAME OF VESSEL OWNER:

NAME OF PURCHASER:

PURCHASER'S TITLE OR DESIGNATION:

VESSEL OWNER'S SALES TAX NO.:

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

Under the penalties of perjury, I declare swear or affirm that I have read the foregoing affidavit Affidavit and that the facts stated in it herein are true to the best of my knowledge and belief.

SIGNATURE OF PURCHASER OR PURCHASER'S AGENT OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

Sworn to and subscribed before me this ___ day of ___, 20___ BY ___ (name of person making statement).

Personally Known: _____

Or Produced Identification: _____

Signature of Notary

Type of Identification Produced: _____

Print, Type, or Stamp Commissioned Name of Notary)

(5) Parts and other items used on vessels.

(a) through (d) No change.

(e) The vessel owner, operator, or the owner's agent or representative is required to execute an affidavit to the selling dealer to purchase, lease, or rent vessel parts and other items subject to the partial exemption tax-exempt at the time of purchase. The owner is required to pay tax on vessel parts and other qualified items based on the owner's mileage apportionment factor directly to the Department. The following is a suggested format of the affidavit:

STATE OF FLORIDA

COUNTY OF _____

AFFIDAVIT

VESSEL PARTS AND ITEMS APPROPRIATE TO CARRY OUT THE PURPOSE FOR WHICH A VESSEL IS DESIGNED, EQUIPPED, AND USED IN INTERSTATE OR FOREIGN COMMERCE OR FOR COMMERCIAL FISHING PURPOSES

I, the undersigned individual, hereby declare swear or affirm that I am the owner Owner, the operator, or the owner's agent or representative authorized to act for the owner Owner in the purchase of the items used on the vessel, _____, Home Port of _____.

I hereby declare swear or affirm that the named vessel is used to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes and the items purchased from the seller Seller listed on INVOICE NO(S). _____ will be used exclusively on the named vessel and are appropriate to carry out the purpose for which the vessel is designed, equipped, and used.

I hereby declare swear or affirm that: (The option checked below applies to this purchase.)

() The items purchased will be used exclusively on the named vessel in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The vessel will not be operated in or on the canals or waterways, or within the territorial waters, of Florida. The items purchased are not subject to Florida sales tax.

() The items purchased will be used exclusively on the named vessel in both non-Florida waters and in Florida territorial waters. The owner Owner holds a valid Sales and Use Tax Direct Pay Permit issued by the Florida Department of Revenue and must pay tax imposed under Section 212.08(8), F.S., at the rate of _____% of the sales price of the vessel parts and items directly to the Florida Department of Revenue. The tax is due on the 1st day of the month following the date of purchase of the designated vessel parts and items and is delinquent on the 21st day of that month.

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

Under ~~the~~ penalties of perjury, I ~~declare~~ ~~swear or affirm~~ that I have read the foregoing ~~affidavit~~ Affidavit and that the facts stated ~~in it herein~~ are true to the best of my knowledge and belief.

SIGNATURE OF VESSEL OWNER, OPERATOR, OR OWNER'S AGENT OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

Sworn to and subscribed before me this _____ day of _____, 20____ BY _____ (name of person making statement).

Personally Known: _____

Or Produced Identification: _____

Signature of Notary

Type of Identification Produced: _____

_____ (Print, Type, or Stamp Commissioned Name of Notary)

_____ (P

(6) Dyed ~~diesel~~ diesel fuel used in interstate or foreign commerce or for commercial fishing purposes.

(a)1. through 2. No change.

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

EXEMPTION CERTIFICATE
DYED DIESEL FUEL USED EXCLUSIVELY FOR
COMMERCIAL FISHING OR AQUACULTURAL
PURPOSES

I certify that dyed diesel fuel placed in the storage tank of a vessel or equipment on or after _____ (Date) from _____ (Selling Vendor's Name) will be used exclusively in equipment or a vessel for commercial fishing or aquacultural purposes.

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

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

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

SIGNATURE OF PURCHASER OR AUTHORIZED AGENT

TITLE OR DESIGNATION

DATE

(b)1. No change.

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

SUGGESTED EXEMPTION CERTIFICATE
AFFIDAVIT
DYED DIESEL FUEL FOR USE IN A VESSEL
OPERATED
IN INTERSTATE OR FOREIGN COMMERCE

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

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

() The named vessel is used to transport persons or property for hire in interstate or foreign commerce in non-Florida waters and in Florida territorial waters. The fuel will be used to operate vessels in interstate or foreign commerce and is subject to the partial exemption provided in Section 212.08(4)(a)2., F.S. The ~~owner~~ Owner holds a valid sales and use tax certificate of registration issued by the Florida Department of Revenue and must pay tax due on the fuel

directly to the Florida Department of Revenue. The tax is due on the 1st day of the month following the date of purchase of the fuel and is delinquent on the 21st day of that month.

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

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

 SIGNATURE OF OWNER, OPERATOR, OR OWNER'S
 AGENT; OR REPRESENTATIVE

 TITLE OR DESIGNATION

 DATE

(7) Refunds to claim the partial exemption.

(a) through (c) No change.

(d) The following is a suggested format of an affidavit to be provided to the Department to obtain a refund of tax paid to the selling dealer in excess of the tax due on vessels operated in interstate or foreign commerce or for commercial fishing purposes:

~~STATE OF FLORIDA~~

COUNTY OF _____

AFFIDAVIT

SALES TAX PAID TO THE SELLING DEALER FOR
 A VESSEL USED IN INTERSTATE OR FOREIGN
 COMMERCE OR
 FOR COMMERCIAL FISHING PURPOSES

I, the undersigned individual, hereby declare ~~swear or affirm~~ that I am the owner, operator, or the owner's ~~Owner, or the Owner's~~ agent or representative authorized to act for the owner or operator ~~Owner or Operator~~ in the purchase of the vessel described below. The option checked below applies to this purchase:

() The vessel is used exclusively to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The vessel is not operated in or on the canals or waterways, or within the territorial waters, of Florida and is not subject to Florida sales tax. I have paid Florida sales tax to the seller ~~Seller~~ and am applying directly to the Florida Department of Revenue to obtain a refund of tax paid in the amount of \$ _____ directly from the Florida Department of Revenue.

() The vessel is used in transporting persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in both non-Florida waters and in Florida territorial waters. I have paid Florida sales tax to the seller ~~Seller~~ and am applying directly to the Florida Department of Revenue to obtain a refund of tax paid in excess of the tax due pursuant to Section ~~section~~ 212.08(8), F.S. I understand that, as the purchaser ~~Purchaser~~, I must pay tax imposed under Section ~~section~~ 212.08(8), F.S., at the rate of _____ % of the sales price of the vessel and am requesting a refund of tax paid in the amount of \$ _____ directly from the Florida Department of Revenue.

DESCRIPTION OF VESSEL USED IN INTERSTATE OR FOREIGN COMMERCE OR FOR COMMERCIAL FISHING PURPOSES:

NAME OF VESSEL:

STATE REGISTRATION NUMBER:

COAST GUARD DOCUMENTATION NUMBER:

MAKE: _____ MO

DEL: _____

YEAR: _____ SE

RIAL NUMBER: _____

SALES PRICE OF DESIGNATED VESSEL:

NAME OF SELLING DEALER:

SELLING DEALER'S ADDRESS:

SELLING DEALER'S SALES TAX NO.:

VESEL OWNER OR OWNER'S AGENT OR REPRESENTATIVE:

TITLE OR DESIGNATION:

I understand that if I fraudulently issue this affidavit ~~Affidavit~~ to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may

be subject to conviction of a third degree felony. Under the penalties of perjury, I ~~declare swear or affirm~~ that I have read the foregoing ~~affidavit Affidavit~~ and that the facts stated ~~in it herein~~ are true to the best of my knowledge and belief.

SIGNATURE OF OWNER, OPERATOR, OR OWNER'S AGENT OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE
~~Sworn to and subscribed before me this~~ ____ day of _____, 20____ BY _____ (name of person making statement).

~~Personally Known:~~ _____

~~Or Produced Identification:~~ _____

~~Signature of Notary~~

~~Type of Identification Produced:~~ _____

_____ (P

rint, Type, or Stamp Commissioned Name of Notary)

(e) The following is a suggested format of an affidavit to be provided to the Department to obtain a refund of tax paid to the selling dealer on items appropriate to carry out the purpose for which a vessel is designed, equipped, and used in interstate or foreign commerce or for commercial fishing purposes:

STATE OF FLORIDA
COUNTY OF _____

AFFIDAVIT

ITEMS APPROPRIATE TO CARRY OUT THE PURPOSE FOR WHICH A VESSEL IS DESIGNED, EQUIPPED, AND USED IN INTERSTATE OR FOREIGN COMMERCE OR FOR COMMERCIAL FISHING PURPOSES

I, the undersigned individual, as the owner, operator, or the owner's ~~Owner, the Operator, or the Owner's~~ agent or representative of the vessel, _____, Home Port of _____, hereby ~~declare swear or affirm~~ that the items purchased from the seller ~~Seller~~ listed on INVOICE NO(S). _____ are used exclusively on the named vessel and are appropriate to carry out the purpose for which the vessel is designed, equipped, and used to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes. The option checked below

applies to the items purchased:

() The items purchased are used on the named vessel that is used exclusively to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The vessel is not operated in or on the canals or waterways, or within the territorial waters, of Florida and is not subject to Florida sales tax. I have paid Florida sales tax to the seller ~~Seller~~ and am applying directly to the Florida Department of Revenue to obtain a refund of sales tax paid to the seller ~~Seller~~.

() The items purchased are used on the named vessel that is used in transporting persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in both non-Florida waters and in Florida territorial waters. I have paid Florida sales tax to the seller ~~Seller~~ and am applying directly to the Florida Department of Revenue to obtain a refund of tax paid in excess of the tax due under Section 212.08(8), F.S. I understand, that as the owner or operator ~~Owner or Operator~~ of the vessel, that I must pay tax imposed under Section 212.08(8), F.S., at the rate of ____ % of the sales price of the vessel parts and items and am requesting a refund of tax paid in the amount of \$ _____ directly from the Florida Department of Revenue.

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

Under the penalties of perjury, I ~~declare swear or affirm~~ that I have read the foregoing ~~affidavit Affidavit~~ and that the facts stated ~~in it herein~~ are true to the best of my knowledge and belief.

SIGNATURE OF THE VESSEL OWNER, OPERATOR, OR THE OWNER'S AGENT OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE
~~Sworn to and subscribed before me this~~ ____ day of _____, 20____ BY _____ (name of person making statement).

~~Personally Known:~~ _____

~~Or Produced Identification:~~ _____

~~Signature of Notary~~

~~Type of Identification Produced:~~ _____

 _____ (P
 rint, Type, or Stamp Commissioned Name of Notary)

(f) The following is a suggested format of a certificate to be provided to the Department to obtain a refund of tax paid to the selling dealer on fuel in excess of the partial exemption provided in Section 212.08(4)(a)2., F.S.:

CERTIFICATE

TAX PAID ON FUEL USED IN A VESSEL OPERATED IN INTERSTATE OR FOREIGN COMMERCE OR FOR COMMERCIAL FISHING PURPOSES

I, the undersigned individual, as the owner, operator, or the owner's ~~Owner, the Operator, or the Owner's~~ agent or representative of the vessel, _____, Home Port of _____, hereby certify that the fuel purchased from the seller ~~Seller~~ listed on INVOICE NO(S). _____ is used on the named vessel engaged in transporting persons or property for hire in interstate or foreign commerce or engaged in commercial fishing. The option checked below applies to this purchase of fuel.

() The fuel was used in the named vessel used exclusively to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The fuel was not used to operate the named vessel in or on the canals or waterways, or within territorial waters, of Florida and is not subject to Florida sales tax. I am requesting a refund of tax paid in the amount of \$ _____ directly from the Florida Department of Revenue.

() The fuel was used in the named vessel used in transporting persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in both non-Florida waters and in Florida territorial waters. I have paid Florida sales tax to the seller ~~Seller~~ and am applying directly to the Florida Department of Revenue to obtain a refund of tax paid in excess of the tax due pursuant to Section 212.08(4)(a)2., F.S. I understand that, as the purchaser ~~Purchaser~~, I must pay tax imposed under Section 212.08(4)(a)2., F.S., at the rate of _____ % of the sales price of the fuel and am requesting a refund of tax paid in the amount of \$ _____ directly from the Florida Department of Revenue.

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

Under ~~the~~ penalties of perjury, I declare that I have read the foregoing certificate ~~Certificate~~ and that the facts stated in it

~~herein~~ are true to the best of my knowledge and belief.

 SIGNATURE OF OWNER, OPERATOR, OR OWNER'S AGENT OR REPRESENTATIVE

 TITLE OR DESIGNATION

 DATE

(8) through (9) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 92.525, ~~212.02(10)(g)~~, 212.05(1), 212.0501(4), 212.06(1), 212.08(4)(a)2., 4., (8), 212.085, ~~212.13(1), 212.21(3)~~, 213.37 FS. History--New 6-12-03, Amended 5-9-13, 5-9-13, 1-20-14, _____.

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) Copies of these forms, except those denoted by an asterisk (*), are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's website at ~~www.floridarevenue.com/forms~~; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center~~ or, 4) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(b) No change

Form Number	Title	Effective Date
(2)(a)	No change.	
(b) DR-1N	Registering Your Business (http://www.flrules.org/Gateway/reference.asp?No=Ref-___41785)	XX/X X 03/20
(c) through (f)	No change.	
(3)	No change.	
(4)(a)	No change.	
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-___41379)	XX/X X 01/20
(c)	No change.	
(5)(a)	No change.	

(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-___41384)	XX/X X 01/20
(c) through (d)	No change.	
(e) DR-15EZ N	Instructions for DR-15EZ Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-___41383)	XX/X X 01/20
(f) through (k)	No change.	
(6) through (14)	No change.	
(15) DR-123	Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State: Affidavit (R-01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___06370)	XX/X X 01/16
(16) through (24)	No change.	

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.099(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), 443.171(2), (7), 1002.40(16) FS. Law Implemented 92.525(1)(b), ~~(3), 95.091, 119.071(5)~~, 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, ~~212.02~~, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), ~~(9)~~, 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), ~~212.13~~, 212.14(2), (4), (5), 212.18(2), (3), 212.183, ~~212.1832, 213.1832~~, 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), ~~403.717, 403.718, 403.7185(3), 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7), 1002.40(13) 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,_____.~~

12A-1.104 Sales of Property to be Transported to a Cooperating State.

(1) Tax Effective October 1, 1987, tax is levied on the sales of tangible personal property to be transported to a cooperating state at the rate at which the sale would have been taxed pursuant to the cooperating state's tax laws if consummated in

the cooperating state by a dealer and a purchaser, both of whom were physically present in that state at the time of sale.

(2)(a) Notwithstanding other provisions of this section, a Florida dealer will be relieved from the requirement of collecting tax on sales of tangible personal property to be transported to a cooperating state if the Florida dealer obtains from the purchaser an affidavit setting forth the purchaser's name, address, state tax identification number, and a statement that the purchaser is aware of his state's use tax laws, is a registered dealer in Florida or another state, or is purchasing the tangible personal property for resale or is otherwise not required to pay tax on the transaction.

(b) The following is a suggested affidavit to be used by a Florida dealer when making sales of tangible personal property to be transported to a cooperating state in accordance with paragraph (a):

AFFIDAVIT FOR EXEMPTION OF PROPERTY SOLD TO BE TRANSPORTED TO THE COOPERATING STATE OF _____ (name Name of state State) STATE OF _____ COUNTY OF _____

As the undersigned purchaser, I hereby declare the following statements are true to the best of my knowledge and belief: ~~Personally appeared before me the below named affiant, whose identity is known or proven to me, who being duly sworn, deposes and says that:~~

- ~~1-~~ The purchaser ~~affiant~~ has ordered, is ordering, or will order from a Florida dealer tangible personal property of the following description: _____;
- ~~2-~~ The ~~That~~ property was ordered to be transported to the above state State;
- ~~3-~~ The sale of the above property was, is, or will be exempt from tax on the sale of tangible personal property by the Florida dealer for one or more of the following reasons, as designated: _____;
- The purchaser is aware of their ~~his/her~~ state's use tax laws; _____
- The purchaser is a registered dealer for purposes of Florida's sales and use taxes;
- The purchaser is a registered dealer for purposes of the sales and use taxes of the following state other than Florida: _____;
- The above tangible personal property was, is being, or will be purchased for resale;
- The sale of the above property would, if consummated in the state to which transported, be exempt for the following reason or reasons: _____; and
- The sale of the above property is exempt for the following reason or reasons _____.

(Purchaser's Affiant's signature)

 (Purchaser's Affiant's name printed)

 (Purchaser's Affiant's address printed)

 (State Taxpayer Identification Number, if applicable)

(Date)
 Sworn to and subscribed before me this _____ day of _____,
 19____.

(Notary Public)
 (3) through (4) No change.
 Rulemaking Authority 212.06(3)(b)2, ~~(5)(a)2~~, 212.18(2), 213.06(1)
 FS. Law Implemented 212.06(3) ~~(5)(a)2~~ FS. History—New 12-8-87,
 Amended _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
 Tammy Miller
 NAME OF AGENCY HEAD WHO APPROVED THE
 PROPOSED RULE: Governor and Cabinet
 DATE PROPOSED RULE APPROVED BY AGENCY
 HEAD: September 22, 2020
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT
 PUBLISHED IN FAR: August 26, 2020

DEPARTMENT OF REVENUE

Sales and Use Tax

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

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12A-16.008, F.A.C., is to remove obsolete language from forms used in the administration of solid waste fees and the rental car surcharge.

SUMMARY: Revisions to Rule 12A-16.008, F.A.C., are to remove reference to the nonprofit association SCORE from Form DR-15SWN, Instructions for DR-15SW Solid Waste and Surcharge Returns. Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences 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: 212.18(2), 213.06(1), FS.

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

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: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-16.008 Public Use Forms.

(1)(a) No change.

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's website at www.floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center; or, 4)~~ writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date
(2) No change.		

(3) DR-15SW N	Instructions for DR-15SW Solid Waste and Surcharge Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-__09243)	XX/X X 04/18
(4) No change.		

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.12(2), 213.235, 376.70, 403.717, 403.718, 403.7185 FS. History—New 11-14-89, Amended 7-7-91, 8-10-92, 3-21-95, 6-19-01, 4-17-03, 9-28-04, 6-28-05, 7-25-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 1-20-14, 7-28-15, 4-16-18, 1-1-21.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Tammy Miller

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 22, 2020

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 26, 2020

DEPARTMENT OF REVENUE

Miscellaneous Tax

- RULE NOS.: RULE TITLES:
 12B-5.050 Terminal Suppliers
 12B-5.060 Wholesalers
 12B-5.080 Exporters
 12B-5.140 Dyeing and Marking; Mixing
 12B-5.150 Public Use Forms
 12B-5.300 Aviation Fuel Licensees
 12B-5.400: Producers and Importers of Pollutants

PURPOSE AND EFFECT: Sections 14 and 16, Chapter 2020-10, L.O.F., increased the maximum bond amount required for each terminal supplier, exporter, producer/importer of pollutants, or wholesaler, except a municipality, county, school board, state agency, federal agency, or special district which is licensed under Part I of Chapter 206, F.S., from \$100,000 to \$300,000 effective July 1, 2020. Section 15, Chapter 2020-10, L.O.F., amended the penalty amount assessed against any person who fails to provide or post the required notice regarding dyed diesel fuel pursuant to s. 206.8741, F.S. The purpose of the proposed amendments is to update Rules 12B-5.050, 12B-5.060, 12B-5.080, 12B-5.140, 12B-5.150, and 12B-5.400, F.A.C. to reflect these statutory changes.

The purpose of additional proposed revisions to Rule 12B-5.150, F.A.C. incorporate changes to forms regarding notarization requirements.

The purpose of proposed revisions to Rule 12B-5.300, F.A.C., is to incorporate the 2018 reduction of aviation fuel tax from

6.9 cents per gallon to 4.27 cents per gallon, as well as the additional refund amount allowed for qualified air carriers.

SUMMARY: Rules 12B-5.050, 12B-5.060, 12B-5.080, and 12B-5.400, F.A.C., are amended to adjust the maximum bond amount in the rules to reflect the statutory changes in Sections 14 and 16, Chapter 2020-10, L.O.F.

Rule 12B-5.140, F.A.C., is amended to adjust the penalty amount for violations of the provisions for marking dyed diesel fuel to reflect the statutory change.

Rule 12B-5.150, F.A.C., is amended to include revisions to forms currently used to administer fuel taxes, including the increased bond amount, the removal of notarization statements, and the removal of the bond requirement for alternative fuel, which is no longer required.

Rule 12B-5.300, F.A.C., is amended to update the reduction of the aviation fuel tax, provide the calculation method for the additional refund amount for qualified air carriers, and remove the expired provisions regarding the sale of aviation fuel to certain commercial air carriers.

Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department’s website and may also be obtained by calling or writing the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences 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: 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 206.8741(1), 206.97, 213.06(1), 213.755(8), FS.

LAW IMPLEMENTED: 119.071(5), 206.01, 206.01(4), 206.01(21), 206.02, 206.021, 206.022, 206.025, 206.026,

206.027, 206.028, 206.03, 206.04, 206.05, 206.051, 206.052, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.413, 206.414, 206.416, 206.43, 206.44, 206.48, 206.485, 206.62, 206.63, 206.86, 206.87, 206.872, 206.873, 206.874, 206.8741, 206.8745, 206.8745(3), 206.90, 206.91, 206.92, 206.97, 206.9815, 206.9825, 206.9835, 206.9865, 206.9875, 206.9915, 206.9925, 206.9931, 206.9935, 206.9941, 206.9942, 206.9943, 212.0501, 213.255, 213.37, 213.755, 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: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-5.050 Terminal Suppliers.

- (1) No change.
- (2) Licensing and Bonding.
 - (a) No change.
 - (b) Bonding.

1. Prior to becoming licensed, each new terminal supplier applicant must submit, to the Department, a bond which equals 3 times the estimated average monthly fuel tax levied under Chapter 206, F.S., for each type of fuel that will be sold, but such bond will not exceed a maximum of ~~\$300,000~~ ~~\$100,000~~ for each product type (motor fuel, diesel, and aviation fuel).

2. A terminal supplier that has filed bonds of less than ~~\$300,000~~ ~~\$100,000~~ for each product type (motor fuel, diesel, and aviation fuel) will be notified by the Department when its liability increases to an amount that requires an increase in its bond.

- (3) through (6) No change.

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01, 206.02, 206.05, 206.41, 206.413, 206.414, 206.43, 206.48, 206.485, 206.62, 206.63, 206.86, 206.87, 206.872, 206.873, 206.874, 206.8745, 206.90, 206.91, 206.97, 206.9815, 206.9941, 206.9942, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 7-28-15, 1-17-18, 3-25-20, 1-1-21.

12B-5.060 Wholesalers.

- (1) No change.
- (2) Licensing and Bonding.
 - (a) No change.
 - (b)1. Each wholesaler that is licensed pursuant to Section 206.02, F.S., will be required to furnish a bond to the

Department in a sum of not more than ~~\$300,000~~ ~~\$100,000~~, for each product type (motor fuel, diesel fuel, and aviation fuel).

- 2. through 9. No change.

(c) A person who is licensed as a wholesaler and an importer will file bonds as follows:

- 1. through 3. No change.

4. If the wholesaler bond is less than ~~\$300,000~~ ~~\$100,000~~, an additional bond for motor fuel will be calculated and added to the wholesale bond based on the estimated average monthly gallons to be imported, multiplied by the maximum Local Option Fuel Tax rate, charged in this State, multiplied by three.

- (3) through (6) No change.

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 213.06(1), 213.755(8) FS. Law Implemented 206.01(4), 206.02, 206.05, 206.404, 206.43, 206.48, 206.485, 206.86, 206.90, 206.91, 206.9825, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-20-14, 7-28-15, 1-17-18, 1-1-21.

12B-5.080 Exporters.

- (1) No change.
- (2) Licensing and Bonding.
 - (a) through (b) No change.
 - (c) Bonding.

1. An exporter's bond will be equal to three times the total state and local option taxes that would be due if the fuel was sold for highway use in Florida.

2. An exporter, who is also bonded as a wholesaler, will obtain a bond which will be the difference between the wholesaler bond and the ~~\$300,000~~ ~~\$100,000~~ maximum bond for motor fuel, diesel fuel, and aviation fuel.

- (3) through (6) No change.

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01(21), 206.02, 206.03, 206.04, 206.05, 206.051, 206.052, 206.41, 206.416, 206.43, 206.48, 206.485, 206.62, 206.87, 206.90, 206.91, 206.97, 206.9915, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-20-14, 7-28-15, 1-17-18, 1-1-21.

12B-5.140 Dyeing and Marking; Mixing.

- (1) Marking and Dyeing.

(a) The dyeing and marking of diesel fuel will follow the requirements of 48.4082-1, Treasury Regulations (February 26, 2002, hereby incorporated by reference in this rule), and shall conform to the Environmental Protection Agency's high sulfur diesel fuel requirements as found in 40 C.F.R. Chapter 1, s. 80.29 (January 18, 2001, hereby incorporated by reference in this rule).

(b) Persons found in violation of the marking requirements will be subject to a penalty of \$2,500 for each month such failure occurs, pursuant to Section 206.8741(6).

(c) Persons found in violation of the dyeing provisions will be subject to the penalty imposed under Section 206.872(11), F.S.

(2) Mixing.

(a) through (b) No change.

(c)1. The discovery by the Department of dye in any fuel storage facility that is not properly marked for off highway or other exempt use as dyed fuel will be prima facie evidence of a violation of Section 206.8741, F.S., and subject to the penalty imposed under Section ~~206.8741(6)~~ 206.872(11), F.S.

2. Unless the misfueling incident has been previously reported, persons found in violation of the marking provisions will be subject to a penalty of \$2,500 per month such failure occurs the greater of \$10 for each gallon of diesel fuel involved or \$1,000, and no refund of tax paid on the diesel fuel will be granted.

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 206.14(1), 206.59(1), 206.8741(1), 213.06(1) FS. Law Implemented 206.8741, 206.8745(3) FS. History—New 7-1-96, Amended 11-21-96, 5-1-06, 1-20-14, 1-1-21.

12B-5.150 Public Use Forms.

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

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department’s website at ~~www.floridarevenue.com~~; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays) ; or, 3) ~~visiting any local Department of Revenue Service Center~~; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date
(2)	No change.	
(3) DR-156	Florida Fuel or Pollutants Tax Application (http://www.flrules.org/Gateway/reference.asp?No=Ref-____41386)	<u>01/21</u> 01/20
(4) DR-156R	Renewal Application for Florida Fuel/Pollutants License (R-01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____08975)	<u>01/21</u> 01/18
(5) DR-156T	Florida Temporary Fuel Tax Application (http://www.flrules.org/Gateway/reference.asp?No=Ref-____40799)	<u>01/21</u> 07/19

(6) DR-157	Fuel or Pollutants Tax Surety Bond (R-10/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____03580)	<u>01/21</u> 01/14
(7) DR-157A	Assignment of Time Deposit (R-09/11) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____00854)	<u>01/21</u> 01/12
(8) DR-157B	Fuel or Pollutants Tax Cash Bond (R-10/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____03581)	<u>01/21</u> 01/14
(9) DR-157W	Bond Worksheet Instructions (http://www.flrules.org/Gateway/reference.asp?No=Ref-____41387)	<u>07/20</u> 01/20
(10)	No change.	
(11) DR-176	Application for Air Carrier Fuel Tax License (R-01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____08977)	<u>01/21</u> 01/18
(12) through (37)	No change.	

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS. Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 7-28-15, 1-11-16, 1-10-17, 1-17-18, 9-17-18, 1-8-19, 7-8-19, 12-12-19, 4-16-20, 1-1-21.

12B-5.300 Aviation Fuel Licensees.

(1) Definitions.

(a) “Air carrier” means any carrier that is in the business of transporting persons or property for compensation or hire by air.

(b) “Aviation turbine fuel” means diesel fuel, kerosene, or jet fuel determined by the American Society of Testing Materials and classified as D-1655 or other current specifications.

(c) “Qualified air carrier” means air carriers conducting scheduled operations or all-cargo operations that are authorized under 14 C.F.R. § 121, 129, or 135.

(2) No change.

(3) Exempt Sales.

(a) through (b) No change.

~~(c) Sales of Aviation Fuel to Certain Commercial Air Carriers.~~

~~1. The sale of aviation fuel by a terminal supplier or wholesaler to an air carrier which offers trancontinental jet service and that, after January 1, 1996, but before July 1, 2016, increases the air carrier's Florida workforce by more than 1,000 percent and by 250 or more full time equivalent employee positions is exempt from tax.~~

~~2. To qualify for the exemption under this paragraph, air carriers meeting the criteria in subparagraph 1. must submit a written request to the Florida Department of Revenue, Account Management, P.O. Box 6480, Tallahassee, Florida 32314 6480.~~

~~3. Account Management will issue a letter to air carriers that qualify for the exemption, that such carriers have been authorized by the Department to purchase tax free aviation fuel.~~

~~(c) (d) Sale of Undyed Kerosene for Home Heating or Cooking.~~

~~1. Terminal suppliers who deliver undyed kerosene to a residence for home heating or cooking must accrue the 4.27 6.9 cents (\$0.0427) excise tax due on the number of gallons delivered on its Terminal Supplier Fuel Tax Return (Form DR-309631, incorporated by reference in Rule rule 12B-5.150, F.A.C.). To obtain a credit for tax accrued, terminal suppliers must complete Schedule 12, Ultimate Vendor Credit, and submit it to the Department with Form DR-309631.~~

~~2. Wholesalers that deliver tax-paid undyed kerosene to a residence for home heating or cooking may obtain a credit for the 4.27 6.9 cents (\$0.0427) excise tax paid to suppliers when filing their Wholesaler/Importer Fuel Tax Returns (Form DR-309632, incorporated by reference in Rule rule 12B-5.150, F.A.C.). To obtain a credit for tax paid, wholesalers must complete Schedule 12, Ultimate Vendor Credit, and submit it with Form DR-309632.~~

~~3. through 6. No change.~~

~~(e) No change; renumbered to (d)~~

~~(4) Imposition and Payment of Tax.~~

~~(a) Tax Rate. An excise or license tax of 4.27 6.9 cents (\$0.0427) per gallon is imposed on the sale of aviation fuel or undyed kerosene, either upon importation into this State, or on the first sale at the loading rack of a terminal if imported by a terminal supplier.~~

~~(b) No change.~~

~~(5) through (6) No change.~~

~~(7) Refunds and Credits.~~

~~(a) Refunds to Air Carriers for Wages Paid to Employees.~~

~~1. Air carriers are Any carrier that is in the business of transporting persons or property for compensation or hire by air will be entitled to a refund and qualified air carriers are entitled to an additional refund of the tax paid on aviation fuel pursuant to Part part III of Chapter chapter 206, F.S. The total amount of refund paid to air carriers and qualified air carriers shall not~~

exceed the amount of aviation fuel tax paid during the refund period.

2. The refund to air carriers is calculated by multiplying the wages paid to employees of the air carrier, who are based within this State and covered by the provisions of Chapter 443, F.S., by six-tenths of one percent (0.006). The amount of the refund will be an amount not to exceed six tenths of one percent of the wages paid by the air carrier to employees located or based within this State who are covered by the provisions of chapter 443, F.S.

3. The additional refund to qualified air carriers is calculated by multiplying the total Florida tax-paid gallons of aviation fuel purchased during the refund period by 1.42 cents (\$0.0142) per gallon.

~~4.3.~~ To obtain a refund of aviation fuel tax paid, an air carrier is required to file an Application for Aviation Fuel Refund – Air Carriers (Form DR-191, incorporated by reference in ~~Rule rule~~ 12B-5.150, F.A.C.), with the Department. Form DR-191 must be filed for each calendar quarter no later than the last day of the month immediately following the calendar quarter for which the refund is claimed. The filing day may be extended one additional month when a written explanation that sets forth reasonable cause for delay in filing the refund application is submitted with the application and the last preceding prior quarter's refund application was timely submitted to the Department.

~~5.4.~~ The Department must receive amended refund Amended applications for the prior calendar quarter by must be received by the Department of the current calendar quarter's deadline.

~~6.5.~~ No change.

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

~~(8) No change~~

~~(9) Commercial Air Carriers; Registration; Reporting.~~

~~(a) No change.~~

~~(b) Reporting.~~ All licensed commercial air carriers are required to file a Florida Air Carrier Fuel Tax Return (Form DR-182, incorporated by reference in ~~Rule rule~~ 12B-5.150, F.A.C.), to report aviation fuel withdrawn from bonded inventories and use in domestic flights or imports of non-tax paid aviation fuel, and to remit tax due at the rate of 4.27 6.9 cents (\$0.0427) per gallon. Form DR-182 must be filed on or before the 20th day of each month for transactions during the previous month to avoid penalty for late filing. If the 20th day falls on a Saturday, Sunday, or legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday which is observed by federal or state agencies as this term is defined in chapter 683, F.S., and s. 7503 of the Internal

Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(c) No change.

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 206.14(1), 206.59(1), 206.97, 213.06(1) FS. Law Implemented 206.02, 206.03, 206.05, 206.43, 206.48, 206.485, 206.90, 206.91, 206.9825, 206.9826, 206.9835, 206.9865, 206.9875, 213.37 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 1-20-14, 1-11-16, 1-10-17, 1-17-18, 1-1-21.

12B-5.400 Producers and Importers of Pollutants.

(1) through (2) No changes.

(3) Licensing and Bonding.

(a) through (b) No change.

(c) Each terminal supplier, importer, or wholesaler, of pollutants that holds a fuel license must add to its fuel bond an amount to be three times the average monthly pollutants tax paid or due during the preceding twelve calendar months. However, the total amount of the bond must not exceed \$300,000 ~~\$100,000~~.

(d) Each producer or importer of pollutants who does not hold a valid fuel license must file with the Department, a bond in an amount to be three times the average monthly pollutants tax paid or due during the preceding twelve calendar months. The bond shall not exceed \$300,000 ~~\$100,000~~.

(e) No change.

(4) through (7) No change.

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 206.14(1), 206.59(1), 213.06(1) FS. Law Implemented 206.9915, 206.9925, 206.9931, 206.9935, 206.9941, 206.9942, 206.9943, 213.755 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-17-18, 1-1-21.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE

PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY

HEAD: September 22, 2020

DATE NOTICE OF PROPOSED RULE DEVELOPMENT

PUBLISHED IN FAR: August 26, 2020

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NO.: RULE TITLE:

12C-3.008 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12C-3.008, F.A.C., is to remove notarization requirements from two forms used in the administration of estate taxes.

SUMMARY: Revisions to Rule 12C-3.008, F.A.C., are required to implement changes to two existing forms incorporated into the rule. These forms include Form DR-312 (Affidavit of No Florida Estate Tax Due) and Form DR-313 (Affidavit of No Florida Estate Tax Due When Federal Return is Required). Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department’s website and may also be obtained by calling or writing the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences 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: 198.08, 198.32(2), 213.06(1), F.S

LAW IMPLEMENTED: 198.02, 198.03, 198.04, 198.08, 198.13, 198.22, 198.23, 198.26, 198.32(2), 198.33(1), 198.38, 198.39, 213.37, 837.06, F.S

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: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12C-3.008 Public Use Forms.

(1)(a) No change.

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading these forms from the Department’s website at www.floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center;~~ or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date
DR-312	Affidavit of No Florida Estate Tax Due (R-08/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___03610)	XX/X <u>X</u> 01/14
DR-313	Affidavit of No Florida Estate Tax Due When Federal Return is Required (R-06/11) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___00840)	XX/X <u>X</u> 01/12
(4)	No change.	

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 198.08, 198.32(2), 213.06(1) FS. Law Implemented ~~92.52(1)(b), 119.071(5), 198.02, 198.03, 198.04, 198.08, 198.13, 198.22, 198.23, 198.26, 198.32(2), 198.33(1), 198.38, 198.39, 213.37, 837.06~~ FS. History—New 9-26-77, Formerly 12C-3.08, Amended 1-11-93, 8-25-94, 1-22-01, 5-4-03, 10-30-06, 11-6-07, 4-14-09, 6-28-10, 1-25-12, 1-20-14, 1-1-21.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Tammy Miller

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 22, 2020

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 26, 2020

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: 12D-7.004
RULE TITLE: Exemption for Certain Permanently and Totally Disabled Veterans and Surviving Spouses of Certain Veterans

PURPOSE AND EFFECT: The Florida Second District Court of Appeal, in *Dep’t of Revenue v. Bell*, 290 So.3d 1060 (Fla. 2d DCA Feb. 19, 2020), reviewed the statutory requirement for the veteran to be a Florida resident and held that the provision

limited and narrowed the class of property owners eligible for the ad valorem tax exemption, and thus the provision is invalid and unenforceable. The purpose of the amendments to paragraph (4)(c) of Rule 12D-7.004, Florida Administrative Code, is to remove the Florida residency requirement for this exemption from the rule. When in effect, the amended rule will reflect the findings of the court regarding this ad valorem tax exemption.

SUMMARY: The proposed amendments to Rule 12D-7.004, F.A.C., remove the Florida residency requirement for veterans applying for total relief from homestead exemption and their surviving spouse entitled to the exemption in s. 196.081(4), F.S. SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

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

RULEMAKING AUTHORITY: 195.027(1) FS.

LAW IMPLEMENTED: 196.081, 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: Mike Cotton, Property Tax Oversight, Department of Revenue, 2450 Shumard Oak Blvd., Tallahassee, Florida 32399-0184, telephone (850)617-8870, email DORPTO@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12D-7.004 Exemption for Certain Permanently and Totally Disabled Veterans and Surviving Spouses of Certain Veterans.

(1) This rule applies to the total exemption from taxation of the homestead property of a veteran who was honorably

discharged and who has a service-connected total and permanent disability and of surviving spouses of veterans who died from service-connected causes while on active duty as a member of the United States Armed Forces as described in section 196.081, F.S.

(2) through (3) No change.

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

(c) This paragraph shall apply where the veteran died from service-connected causes while on active duty. The surviving spouse is entitled to the exemption if the following conditions are met:

~~1. The veteran was a permanent resident on January 1 of the year in which the veteran died;~~

12. The spouse continues to reside on the property and use it as his or her primary residence;

23. The spouse does not remarry;

34. The spouse holds legal or beneficial title; and,

45. The spouse produces the required letter attesting to the service-connected death of the veteran while on active duty.

(5) through (6) No change.

Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 196.081 FS. History—New 10-12-76, Formerly 12D-7.04, Amended 12-27-94, 12-30-97, 12-31-98, Amended _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Mike Cotton.

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 22, 2020

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 24, 2020.

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE:

12D-16.002 Index to Forms

PURPOSE AND EFFECT: The purpose of the proposed revisions to Forms DR-452, DR-501A and DR-501TS used for property tax oversight is to remove the notarization requirement unless specifically required by Florida law and to provide for verification using sworn statements. In addition, proposed revisions to Form DR-452 are also necessary to remove the requirement that the claimant must occupy the property in order to establish adverse possession of the property as provided in section. 95.18, F.S.

Chapter 2019-71, L.O.F., authorized public notaries to perform notarial acts using electronic means in which the principal appears before the notary public by means of audio-video communication technology. The purpose of the proposed revisions to Form DR-486POA is to incorporate updates to provide for online notarization.

The purpose of the proposed amendments to Rule 12D-16.002, F.A.C., is to incorporate, by reference, the revised forms. When in effect, the amendments will reduce taxpayer burden by eliminating the requirement for forms to be notarized, unless specifically required by Florida law, and by providing for online notarization when notarization is required by Florida law.

SUMMARY: Revisions to provide for electronic notarization of Form DR-486POA, and to eliminate the notarization requirement in Forms DR-452, DR-501A and DR-501TS.

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 a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

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

RULEMAKING AUTHORITY: 195.027(1) FS.

LAW IMPLEMENTED: 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.318, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.131, 218.66, 218.67 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: Mike Cotton, Property Tax Oversight, Department of Revenue, 2450 Shumard Oak Blvd., Suite 2-

3200, Tallahassee, Florida 32399-0184, telephone: (850)617-8870, email: DORPTO@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12D-16.002 Index to Forms.

(1) The following paragraphs list the forms adopted by the Department of Revenue. A copy of these forms may be obtained from the Department's website at <http://floridarevenue.com/property/>, or by writing to: Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. The Department of Revenue adopts, and incorporates by reference in this rule, the following forms and instructions:

Form Title Number	Effective Date
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(2) through (15) No change.

(16) DR-452	Return of Real Property in Attempt to Establish Adverse Possession Without Color of Title (r. 2/12)	____ 11/12
	http://www.flrules.org/Gateway/reference.asp?No=Ref-01765	

(17) through (26)(c) No change.

(d) DR-486P OA	Power of Attorney for Representation Before the Value Adjustment Board (r. 01/17)	____ 01/17
	http://www.flrules.org/Gateway/reference.asp?No=Ref-07713	

(e) through (39)(a) No change.

(b) DR-501A	Statement of Gross Income (r. 11/12)	____ 11/12
	https://www.flrules.org/Gateway/reference.asp?No=Ref-01793	

(c) through (i) No change.

(j) DR-501T S	Designation of Ownership Shares of Abandoned Homestead (r. 9/15)	____ 9/15
	http://www.flrules.org/Gateway/reference.asp?No=Ref-05793	

(40) through (61) No change.

Rulemaking Authority 195.027(1)-~~213.06(1)~~ FS. Law Implemented ~~92-525~~, 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423,

197.2425, 197.318, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, ~~213.05~~, 218.12, 218.125, 218.131, 218.66, 218.67 FS. History—New 10-12-76, Amended 4-11-80, 9-17-80, 5-17-81, 1-18-82, 4-29-82, Formerly 12D-16.02, Amended 12-26-88, 1-9-92, 12-10-92, 1-11-94, 12-27-94, 12-28-95, 12-25-96, 12-30-97, 12-31-98, 2-3-00, 1-9-01, 12-27-01, 1-20-03, 1-26-04, 12-30-04, 1-16-06, 10-2-07, 3-30-10, 11-1-12, 9-10-15, 4-5-16, 6-14-16, 1-9-17, 9-19-17, 1-17-18, 4-10-18, 9-17-18, 7-9-19, ____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton.

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: 09/22/2020

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 26, 2020.

DEPARTMENT OF REVENUE

Division of Child Support Enforcement

RULE NOS.: RULE TITLES:

12E-1.008	Determination of Cooperation; Determination of Noncooperation; Determination of Good Cause
12E-1.011	Lottery Intercept
12E-1.012	Consumer Reporting Agencies
12E-1.023	Suspension of Driver License; Suspension of Motor Vehicle Registration
12E-1.028	Garnishment by Levy
12E-1.030	Administrative Establishment of Child Support Obligations
12E-1.031	Noncovered Medical Expenses
12E-1.036	Administrative Establishment of Paternity and Support Obligations
12E-1.039	Request for Services

PURPOSE AND EFFECT: The purpose of the proposed amendments is to provide child support services and proceedings that will no longer require customers to come into an office to receive services. In addition, Chapter 2019-71, L.O.F., amended section 117.05(13), F.S., to authorize public notaries to perform notarial acts using electronic means in which the principal appears before the notary public by means of audio-video communication technology. The proposed amendments are also necessary to incorporate updates to provide for online notarization of two forms required by Florida Statutes to be notarized. When in effect, Rules 12E-1.008, 12E-1.011, 12E-1.012, 12E-1.023, 12E-1.028, 12E-1.030, 12E-1.031, 12E-1.036, and 12E-1.039, F.A.C., will incorporate, by reference, forms used in paternity and child support proceedings which provide how to obtain services without coming into an office, and allow for online notarization.

SUMMARY: The proposed amendments to Rules 12E-1.008, 1.011, 1.012, 1.023, 1.028, 1.029, 1.030, 1.036 and 1.039,

adopt, by reference, forms used in paternity and child support proceedings which have been updated to provide how to obtain services without coming into an office, and allow for online notarization.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

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

RULEMAKING AUTHORITY: 61.13(1)(b)7., 61.1354(5), 61.14(1)(d), 409.25656(11), 409.2557, 409.2557(3), 409.2557(3)(h), 409.2557(3)(i), 409.2557(3)(j), 409.2557(3)(p), 409.256(17), 409.2563(7)(e), 409.25633(9), 409.25635(9), 409.2563(16), 409.25633(9), FS.

LAW IMPLEMENTED: 24.115(4), 61.13016, 61.1354, 61.17, 322.058, 409.256, 409.2563, 409.25633, 409.25635, 409.25656, 409.2567, 409.2572 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: Bobby York, Government Analyst II, Child Support Program, Department of Revenue, P.O. Box 8030, Mail Stop 2-4464, Tallahassee, Florida 32314-8030, Telephone: (850)617-8037

THE FULL TEXT OF THE PROPOSED RULE IS:

12E-1.008 Determination of Cooperation; Determination of Noncooperation; Determination of Good Cause.

(1) through (2) No change.

(3) Determination of Noncooperation. If a recipient of public assistance does not cooperate with the Department as provided by section 409.2572, F.S., and subsection (2), the Department will mail the Notice of Noncooperation (CS-CF07), incorporated herein by reference, effective 09/18, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-09855>) to the recipient at the last known address provided to the Department.

(a) through (c) No change.

(4) No change.

(5) No change.

(a) When an applicant or recipient states he or she does not want to cooperate because doing so will endanger the recipient

or child(ren), the recipient must complete, sign and return the Request to Not Cooperate (CS-CF08) form, incorporated herein by reference, effective 09/18, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-09856>) with supporting documents within 20 days after the date of the Request to Not Cooperate. If the recipient does not provide documentation timely or the documentation is not sufficient to support the claim that cooperation may endanger the recipient or child, the Department denies the request to not cooperate and proceeds with establishing paternity, support, or paternity and support.

(b) through (e) No change.

(6) No change.

Rulemaking Authority 409.2557(3)(h) FS. Law Implemented 409.2572 FS. History—New 4-1-86, Amended 4-6-88, 7-20-94, Formerly 10C-25.006, Amended 3-6-02, 9-17-18,_____.

12E-1.011 Lottery Intercept.

(1) through (3) No change.

(4) Notification of Intercept.

(a) The Department will notify the obligor by regular U.S. mail, that the prize money is being intercepted and will be applied to the balance of past-due support. The Notice of Intent to Deduct Lottery Winnings (CS-EF160), incorporated herein by reference, effective 09/18, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-09859>) will be sent to the address provided by the obligor to the Department of the Lottery. The obligor may request an administrative hearing as set forth in chapter 120, F.S., to contest a mistake of fact about the amount of past-due support or the identity of the obligor.

(b) through (c) No change.

(5) No change.

Rulemaking Authority 409.2557(3) FS. Law Implemented 24.115(4) FS. History—New 6-17-92, Amended 7-20-94, Formerly 10C-25.008, Amended 1-23-03, 9-17-18,_____.

12E-1.012 Consumer Reporting Agencies.

(1) through (3) No change.

(4) Notice and Right to Hearing.

(a) Before releasing a report or providing information concerning an obligor under this section the Department shall send the obligor by regular mail to his or her last known address a Notice of Intent to Report to Consumer Reporting Agencies, Form CS-EF32, incorporated herein by reference, effective 09/19/2017,

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-08617>). The notice must inform the obligor that:

1. through 6. No change.

(b) An obligor may contest the Department's reporting of overdue support to consumer reporting agencies. To contest:

1. through 2. No change.

3. When the review is concluded, the Department shall hand-deliver or send the obligor by regular mail a Notice of Decision Concerning Report to Consumer Reporting Agencies, Form CS-EF62, incorporated herein by reference, effective 09/19/2017,

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-08618>). The notice must inform the obligor whether the Department intends to report the obligor's overdue support amount to the consumer reporting agencies. The notice must inform the obligor of the right under chapter 120, F.S., to file a petition for administrative hearing to contest the accuracy of the information to be reported.

4. No change.

(5) through (6) No change.

Rulemaking Authority 61.1354(5), 409.2557 FS. Law Implemented 61.1354 FS. History—New 6-17-92, Amended 7-20-94, Formerly 10C-25.009, Amended 10-22-00, 10-30-06, 9-19-17,_____.

12E-1.023 Suspension of Driver License; Suspension of Motor Vehicle Registration.

(1) through (3) No change.

(4) Notice to Obligor of Intent to Suspend Driver License; Notice to Suspend Motor Vehicle Registration.

(a) In accordance with Section 61.13016(1), F.S., the Department shall send to the obligor by regular mail a Notice of Intent to Suspend Driver License and Motor Vehicle Registration(s), Form CS-EF55, incorporated herein by reference, effective _____03/20, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-41778>), Notice shall be mailed to the obligor's address of record with the Department of Highway Safety and Motor Vehicles.

(b) through (c) No change.

(5) through (8) No change.

Rulemaking Authority 409.2557(3)(i) FS. Law Implemented 61.13016, 322.058 FS. History—New 7-20-94, Formerly 10C-25.020, Amended 3-6-02, 9-19-17, 3-25-20,_____.

12E-1.028 Garnishment by Levy.

(1) through (5) No change.

(6) Notice of Intent to Levy.

(a) The Department sends a Notice of Intent to Levy (CS-EF122) by certified mail, return receipt requested to the obligor providing notice of its intent to levy on the obligor's personal property. The Notice of Intent to Levy (CS-EF122) is incorporated herein by reference, effective _____04/20, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-41825>).

(b) No change.

(7) through (13) No change.

Rulemaking Authority 409.2557(3)(i), 409.25656(11) FS. Law Implemented 409.25656 FS. History—New 4-3-02, Amended 4-16-20,_____.

12E-1.030 Administrative Establishment of Child Support Obligations.

(1) through (3) No change.

(4) Obtaining Cooperation from the Petitioner.

(a) If a case is eligible for establishment of an administrative support order the Department must obtain cooperation from the petitioner before serving notice on the respondent. To obtain cooperation, the Department mails the petitioner Form CS-ES96, Request for Information Administrative Support Action, incorporated herein by reference, effective _____08/19, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-41087>); the Financial Affidavit Administrative Proceeding (CS-OA11); the Parent Information Form (CS-OA12); and the Title IV-D Standard Parenting Time Plan (CS-OA250), except as provided by paragraph (6)(a). Forms CS-OA11 and CS-OA12 are incorporated by reference in Rule 12E-1.036, F.A.C. Form CS-OA250 is available at www.floridarevenue.com/childsupport/parenting_time_plans.

The petitioner has 20 days after the mailing date of the forms to complete and return them. If the action was requested by another state's Title IV-D agency, the petitioner has 45 days after the mailing date of the forms to complete and return them.

(b) through (c) No change.

(5) through (13) No change.

(14) Modifying an Administrative Support Order.

(a) No change.

(b) A parent or caregiver may request in writing that the Department modify an administrative support order by completing Form CS-PO200, Request for Support Order Review, hereby incorporated by reference, effective _____09/19/2017,

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-08624>).

(c) No change.

(d) The Department shall notify the parents or caregiver when it begins a proceeding to modify the support obligation of an Administrative Support Order.

1. The Department uses Form CS-OA120R, Proposed Order to Modify Administrative Support Order, hereby incorporated by reference, effective 09/18, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-09862>), to modify the support obligation amount when a review indicates a modification is appropriate. If the party that did not request the review responds during the support order review, the Department sends the proposed order by regular mail to both parties to their addresses of record. If the non-

requesting party does not participate in the support order review, the Department shall attempt to serve the proposed order on the non-requesting party by certified mail or personal service. If service is not accomplished by certified mail or personal service, the Department shall send the non-requesting party the proposed order by regular mail to the non-requesting party's address of record. If the proposed order is not contested by either party within 30 days of service by certified mail or personal service, or 35 days after the Notice is sent by regular mail, the Department prepares and renders Form CS-OA140R, Final Modified Administrative Support Order, hereby incorporated by reference, effective 08/19, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-11088>). Under section 409.2563(13)(c), F.S., a party to an administrative proceeding has a continuing duty to provide the Department with a current mailing address after being served with an initial notice under paragraph (5)(b) of this rule, and the party is presumed to receive a subsequent notice, proposed order or other document mailed to the party's address of record including a proposed order to modify support.

2. through 3. No change.

(15) through (18) No change.

Rulemaking Authority 61.13(1)(b)7., 61.14(1)(d), 409.2557(3)(p), 409.2563(7)(e), 409.2563(16), 409.25633(9) FS. Law Implemented 409.2563, 409.25633 FS. History—New 9-19-17, Amended 1-17-18, 9-17-18, 8-28-19, _____.

12E-1.031 Noncovered Medical Expenses.

(1) through (4) No change.

(5) Determination of Eligible and Ineligible Expenses.

(a) through (c) No change.

(d) If the obligee does not return the Statement of Medical Expenses Not Covered by Insurance (CS-EF205), Worksheet for Medical Expenses Not Covered by Insurance (CS-EF206), and supporting documents within 30 calendar days the request is considered abandoned and the Department closes the request for services.

1. The Department will send the obligee, by regular mail, a Status Update Medical Expenses Not Covered by Insurance (CS-EF208)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-06589>), incorporated herein by reference effective ~~4/5/16~~, to inform the obligee the information did not arrive timely.

2. through 3. No change.

(e) through (g) No change.

(6) Notice of Proceeding. When the Department determines expenses claimed by the obligee as noncovered medical expenses are subject to reimbursement by the obligor, the Department will send the obligor, by regular mail, the Notice of Proceeding to Establish the Amount Owed for Medical Expenses Not Covered by Insurance (CS-EF210)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-06594>), incorporated herein by reference effective ~~4/5/16~~, by regular mail.

(7) through (8) No change.

Rulemaking Authority 61.13(1)(b)7., 409.25635(9), 409.2557(3)(j) FS. Law Implemented 61.17, 409.25635 FS. History—New 4-5-16, _____.

12E-1.036 Administrative Establishment of Paternity and Support Obligations.

(1) through (4) No change.

(5) Obtaining Cooperation from the Mother or Caregiver.

(a) If a case is eligible for establishment of an administrative paternity order, the Department must obtain cooperation from the mother or caregiver before serving notice on the respondent. To obtain cooperation, the Department mails Form CS-OP05, Notice of Genetic Testing Appointment, hereby incorporated by reference, effective ~~09/19/2017~~, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08995>), by regular mail to the mother or caregiver. The CS-OP05 informs the mother or caregiver where and when to appear to provide a sample for genetic testing, and it also informs the mother or caregiver to bring the child(ren) named on the form to be tested.

(b) through (c) No change.

(6) No change.

(7) Notice of Proceeding to Establish Paternity and Order to Appear for Genetic Testing.

(a) Notice of Proceeding to Establish Paternity or Paternity and Administrative Support Requirements. The Department will serve the alleged father with Form CS-OP01, Notice of Administrative Proceeding to Establish Paternity, hereby incorporated by reference, effective 1/18, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08994>), hereafter referred to as the Notice of Proceeding. The Department will send the alleged father Form CS-OP02, Order to Appear for Genetic Testing, incorporated by reference, effective ~~04/16~~,

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-06604>), with the Notice of Proceeding and a copy of the Paternity Declaration, CS-PO34, or an affidavit that names the alleged father. The Notice of Proceeding will be served on the respondent by certified mail, restricted delivery, return receipt requested, or by any other means of service that meet the requirements for service of process in a civil action. Once served, the alleged father must notify the Department in writing of any change of address. If the alleged father does not update the Department, the Department will serve by regular mail any other document or resulting order to the address of record and the alleged father is deemed to have received them.

(b) Proceeding in Circuit Court.

1. As allowed by sections 409.256(4)(a)11. and 12., F.S., the alleged father may file a paternity action in circuit court and serve the Department with a copy of the petition. The person ordered to appear must have the petition served on the Deputy Agency Clerk within 20 days after the date he is served the Notice of Proceeding. If the Department is served timely, the administrative proceeding ends and the case proceeds in circuit court. If the alleged father files a petition in circuit court but does not serve the Department in the 20-day time frame, the Department will continue with the administrative establishment proceeding. If the petition is served on the Department timely, the Department will mail the child's mother or caregiver Form CS-OA88, Dismissal of Administrative Proceeding form, hereby incorporated by reference, effective 09/19/2017, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08632>).

2. Respondent Asks the Department to Proceed in Circuit Court. The respondent may ask the Department to stop the administrative proceeding and proceed in circuit court. The respondent must make this request in writing and the request must be received by the Department within 20 days after being served the Initial Notice. The request from the respondent must state that he requests the Department proceed with the determination of paternity in circuit court or that he has custody matters or parental rights issues which need to be addressed by the court. Oral requests are not accepted. If the respondent files a timely request for the Department to file an action in circuit court, the Department will send the respondent Form CS-OA247, Request for Court Action Status Update, hereby incorporated by reference, effective 09/19/2017, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08633>). The Department sends the petitioning parent Form CS-OA248, Notice of Court Action Financial Affidavit Needed for Court, hereby incorporated by reference, effective 09/19/2017, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08634>).

3. The Department then sends the petitioning parent Form CS-PO31, Family Law Financial Affidavit (Short Form), hereby incorporated by reference, effective 08/19, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-11090>). Form CS-PO31 instructs the petitioning parent to contact the Department by phone to request a Family Law Financial Affidavit (Long Form), Form CS-PO30, if the individual's gross income is \$50,000 or more per year. Form CS-PO30 is hereby incorporated by reference, effective 08/19, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-11091>). The Department will send the CS-PO30 to the petitioning parent upon request.

4. through 6. No change.

(8) Right to Contest the Order to Appear for Genetic Testing.

(a) No change.

(b) Alleged Father Asks for an Administrative Hearing.

1. In accordance with section 409.256(5)(b), F.S., the person ordered to appear has 15 calendar days from the mailing date of the Notice of Conclusion of Informal Review to ask the Department for an administrative hearing. If the Department receives the request within the 15-day period, the Department will refer the request to the Division of Administrative Hearings. The Department will inform the requestor it sent the request to the Division of Administrative Hearings using the Acknowledgment of Hearing Request Administrative Proceeding form (<http://www.flrules.org/Gateway/reference.asp?No=Ref-06608>), CS-OA55, effective 4/5/16, and incorporated by reference. If the Department receives a timely hearing request, it will not continue the proceeding until the Division of Administrative Hearings issues an order, or the alleged father withdraws his request for a hearing. The Department will mail the Notice of Proceeding, Order to Appear for Genetic Testing, Paternity Declaration, and the alleged father's request for hearing to the Division of Administrative Hearings within 15 calendar days after the receipt of the request for hearing.

2. If the alleged father does not ask for an administrative hearing within the 15-day time frame, the Department will proceed with the administrative proceeding. The alleged father may not ask for an administrative hearing without first requesting an informal review.

(9) through (11) No change.

(12) Proposed Order of Paternity. The Proposed Order of Paternity

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-08995>), CS-OP30, effective 4/18, and incorporated by reference, is sent to the alleged father by regular mail to the address of record. The Proposed Order of Paternity informs him that the Department intends to issue a final order establishing him as the legal father of the child or children named in the Proposed Order of Paternity. The Proposed Order of Paternity informs the alleged father of his right to an informal review and to an administrative hearing. The time frames, forms, and procedures for the informal review and administrative hearing are the same as described in ~~paragraph (14)(f) paragraphs (14)(a) and (b)~~. A blank Title IV-D Standard Parenting Time Plan, CS-OA250, is included with form CS-OP30 except as provided by paragraph (6)(a). The Department will:

(a) through (c) No change.

(13) Proceeding to Establish an Administrative Paternity and Support Order.

(a) After paternity has been determined, the Department may serve the alleged father by regular mail at the address of record with the Notice of Proceeding to Establish Administrative Support Order form (<http://www.flrules.org/Gateway/reference.asp?No=Ref-11092>), CS-OA01, effective 08/19, and incorporated by reference. The CS-OA01 informs the alleged father the Department intends to establish a paternity and a support obligation for the child named in the Notice and explains the steps the Department will take. The CS-OA01 also informs the alleged father of his right to file an action in circuit court or request the Department to proceed in circuit court instead of administratively. The Department will:

1. No change.

2. Send the alleged father the Financial Affidavit Administrative Support Proceeding form (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08640>), CS-OA11, effective 09/19/2017, and incorporated by reference. The CS-OA11 requests information to determine an individual's income for the purpose of calculating the child support guideline amount. Also included in the packet is the Parent Information Form Administrative Support Proceeding (<http://www.flrules.org/Gateway/reference.asp?No=Ref-44093>), CS-OA12, effective 08/19, and incorporated by reference, which asks each party for case specific information regarding employment, residence, and children.

3. No change.

(b) Alleged Father's Rights; Proceeding in Circuit Court as an alternative to the Administrative Process:

1. The alleged father may file a paternity action in circuit court and serve the Department with a copy of the petition. The alleged father must have the petition served on the Deputy Agency Clerk at the address specified in the notice within 20 days after the date the Notice of Proceeding to Establish Administrative Support Order was mailed. If the Department is served timely, it will end the administrative establishment process and proceed in circuit court. If the alleged father files a petition in circuit court, but does not serve the Department in the 20-day time frame, the Department will continue with the administrative establishment proceeding by either issuing a Proposed Administrative Paternity and Support Order (<http://www.flrules.org/Gateway/reference.asp?No=Ref-09864>), CS-OA20, effective 09/18, and incorporated by reference, or referring the proceeding to the Division of Administrative Hearings without issuing a Proposed Administrative Paternity and Support Order if the Department determines that an evidentiary hearing is appropriate to determine the respondent's income. If the petition is served on the Department timely, the Department

will mail the petitioning parent or caregiver the Dismissal of Administrative Proceeding form, CS-OA88.

2. No change.

(14) Proposed Administrative Paternity and Support Order. Not sooner than 20 days after serving the Notice of Proceeding to Establish Administrative Support Order form, CS-OA01, under subsection ~~(13)~~(12), the Department shall calculate the respondent's support obligation using the child support guidelines in section 61.30, F.S. If the respondent does not provide financial information within the time required by sections 409.2563(13)(a) and (b), F.S., the Department shall impute income as provided section 61.30(2)(b) or 409.2563(5), F.S., as applicable.

(a) through (b) No change.

(c) The Department may proceed with the administrative establishment of paternity and support by either sending the alleged father a Proposed Administrative Paternity and Support Order, CS-OA20, or referring the proceeding to the Division of Administrative Hearings without issuing a Proposed Administrative Paternity and Support Order if the Department determines that an evidentiary hearing is appropriate to determine the respondent's income. The Department will calculate the respondent's support obligation using the child support guidelines in section 61.30, F.S. If the respondent does not provide financial information within the time required by sections 409.2563(13)(a) and (b), F.S., the Department will impute income as provided by section 61.30(2)(b), F.S., or impute income at fulltime minimum wage as provided by section 409.2563(5)(a), F.S. Calculation of the respondent's retroactive support obligation is in accordance with section 61.30(17), F.S. Retroactive support is addressed in an initial determination of child support. The Department uses a Proposed Administrative Paternity and Support Order (<http://www.flrules.org/Gateway/reference.asp?No=Ref-09865>), CS-OX20, effective 09/18, and incorporated by reference, when a proceeding involves more than one child and paternity has already been established for one or more of the children. The Proposed Administrative Paternity and Support Order may include terms for monetary support, retroactive support, health insurance, and non-covered medical expenses as appropriate. The Proposed Administrative Paternity and Support Order tells the alleged father that the Department intends to issue an administrative order establishing paternity and a support obligation for the child or children listed in the Proposed Administrative Paternity and Support Order. When an agreed to and signed parenting time plan is provided by the parents, it is enclosed with Proposed Order. If a signed parenting time plan is not enclosed, the Department will provide a blank Title IV-D Standard Parenting Time Plan, CS-OA250, with form CS-OX20 except as provided by paragraph (6)(a).

(d) through (h) No change.

(15) Final Order Establishing Paternity or Paternity and Child Support.

(a) through (b) No change.

(c) A respondent may consent to the entry of a final order any time after the receipt of the Initial Notice. To do this, the respondent must complete and return the Waiver of Opt-Out Administrative Proceeding (CS-PO384), (http://www.flrules.org/Gateway/reference.asp?No=Ref-08647), incorporated by reference, effective 09/19/2017, after the respondent receives the Initial Notice Packet. If the respondent returns the Waiver of Opt-Out Administrative Proceeding, Financial Affidavit, and Parent Information Form, the Department sends the respondent the Waiver of Administrative Hearing (CS-ES97), (http://www.flrules.org/Gateway/reference.asp?No=Ref-08648), incorporated herein by reference, effective 09/19/2017. The Department also sends a copy of the Proposed Administrative Support Order discussed in subsection (12)(7) of this rule. If the respondent completes and returns the CS-ES97, the Department need not wait 27 days from sending the Proposed Order to complete and render a Final Administrative Paternity and Support Order, CS-OX40. If the respondent does not return the CS-ES97, the Department waits at least 27 days after sending the Proposed Order before completing a Final Administrative Paternity and Support Order.

(d) through (e) No change.

(16) through (21) No change.

Rulemaking Authority 409.2557(3)(p), 409.256(17), 409.25633(9) FS. Law Implemented 409.256, 409.2563, 409.25633 FS. History--New 4-5-16, Amended 9-19-17, 1-17-18, 9-17-18, 8-28-19, _____.

12E-1.039 Request for Services.

(1) through (4) No change.

(5) Supporting documents; additional requirements.

(a) An individual who applies for services under subsection (4) or who receives public assistance must:

1. through 2. No change.

3. Provide a paternity declaration for each child who does not have a legal father.

a. The Department uses the Paternity Declaration, Form CS-PO34, for the mother. Form CS-PO34, (http://www.flrules.org/Gateway/reference.asp?No=Ref-44097), is incorporated herein by reference effective 08/19.

b. No change.

c. The Department uses the Paternity Statement by Alleged Father, Form CS-PO103 for the alleged father. Form CS-PO103, (http://www.flrules.org/Gateway/reference.asp?No=Ref-

08656), is incorporated herein by reference effective 09/19/2017.

4. through 8. No change.

(6) No change.

Rulemaking Authority 409.2557(3)(h), (i) FS. Law Implemented 409.2567 FS. History--New 9-19-17, Amended 8-28-19, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Bobby York

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 22, 2020

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 24, 2020

Section III Notice of Changes, Corrections and Withdrawals

DEPARTMENT OF FINANCIAL SERVICES

Division of State Fire Marshal

RULE NO.: 69A-60.005
RULE TITLE: Publications Referenced in NFPA 1, the Florida 2015 Edition, and NFPA 101, the Florida 2015 Edition, Added to the Florida Fire Prevention Code
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. 46 No. 128, July 1, 2020 issue of the Florida Administrative Register.

69A-60.005 Publications Referenced in NFPA 1, the Florida 2018 Edition, and NFPA 101, the Florida 2018 Edition, Added to the Florida Fire Prevention Code.

(1) No change.

(2) The following publications are hereby adopted and incorporated by reference herein and added to the Florida Fire Prevention Code and shall take effect on the effective date of this rule:

(a) through (nnnnn) No change.

(ooooo) NFPA 703, 2018 2015 edition, Standard for Fire Retardant-Treated Wood and Fire-Retardant Coatings for Building Materials.

(ppppp) through (jjjjjj) No change.

(3) through (5) No change.

Section IV
Emergency Rules

NONE

Section V
Petitions and Dispositions Regarding Rule
Variance or Waiver

DEPARTMENT OF BUSINESS AND PROFESSIONAL
REGULATION

Division of Hotels and Restaurants

RULE NO.: RULE TITLE:

61C-5.001 Safety Standards

NOTICE IS HEREBY GIVEN that on September 21, 2020, the Department of Business and Professional Regulation, Division of Hotels and Restaurants, Bureau of Elevator Safety, received a petition for Estates at Carpenters at 1001 Carpenters Way, Lakeland, FL. Petitioner seeks a routine variance of the requirements of Rules 2.4.1.5 and 2.15.9.2, ASME A17.1, 2013 Edition as adopted by Rule 61C-5.001, Florida Administrative Code that requires platform guards and bottom car clearances operations which poses a substantial hardship. Any interested person may file comments within 14 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 (VW2020-122).

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, dhr.elevators@myfloridalicense.com.

DEPARTMENT OF HEALTH

Board of Massage Therapy

RULE NOS.:RULE TITLES:

64B7-32.002 Proof of Graduation

64B7-32.003 Minimum Requirements for Board Approved Massage Schools

NOTICE IS HEREBY GIVEN that on September 23, 2020, the Board of Massage Therapy, received a petition for variance and waiver filed by Twyla Suzan Garnett. The Petitioner is seeking a variance or waiver of Rule 64B7-32.002, regarding the requirement for an official transcript as proof of graduation and Rule 64B7-32.003, regarding requirements for Board approved massage schools. Comments on this petition should be filed with the Board of Massage Therapy, 4052 Bald Cypress Way, Bin #C06, Tallahassee, Florida 32399-3258, within 14 days of publication of this notice.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Kama Monroe, Executive Director, Board of Massage Therapy, at the above listed address, (850)245-4162, or by electronic mail - kama.monroe@flhealth.gov.

DEPARTMENT OF FINANCIAL SERVICES

Division of Funeral, Cemetery, and Consumer Services

RULE NO.: RULE TITLE:

69K-18.004 Intern Training Agencies.

The Division of Funeral, Cemetery, and Consumer Services hereby gives notice: The request for waiver, by Gratitude and Compassion, LLC, that the number of cases done by the prior owner of the funeral establishment should count against the requirement of the cited rule was granted at the August 13, 2020 Board Meeting.

A copy of the Order or additional information may be obtained by contacting: Jasmin Richardson at (850)413-3039.

DEPARTMENT OF FINANCIAL SERVICES

Division of Funeral, Cemetery, and Consumer Services

RULE NO.: RULE TITLE:

69K-18.001 Embalmer Intern Training Program.

NOTICE IS HEREBY GIVEN that on September 22, 2020, the Division of Funeral, Cemetery, and Consumer Services, received a petition for waiver of certain requirements of Rule 69K-18.001, F.A.C. The petition was filed on behalf of Dillon Mazzoni, who had previously been issued an embalmer internship license. The license is valid for one year. Mr. Mazzoni failed to complete the internship properly. Rule 69K-18.001, F.A.C., provides that an applicant must complete their internship by working at least forty hours a week, fifty weeks a year, within a twelve-month period; and further provides that embalmer internships must be at an approved training agency.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Jasmin Richardson at (850)413-3039.

Section VI

Notice of Meetings, Workshops and Public Hearings

DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES

Florida Forest Service

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

DATE AND TIME: October 6, 2020, 10:00 a.m. ET

PLACE: Zoom Meeting:
<https://zoom.us/j/94680807781?pwd=Z0hwSTBvU2ViK0prN0dXNmdoejRGQT09>, Meeting ID: 946 8080 7781, Passcode: 310403

GENERAL SUBJECT MATTER TO BE CONSIDERED:
Florida Forest Service Programs

A copy of the agenda may be obtained by contacting: Erin Albury, Director, Florida Forest Service, 3125 Conner Boulevard, Tallahassee, Florida 32399-1650, Phone: (850)681-5800.

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: Erin Albury, Director, Florida Forest Service, 3125 Conner Boulevard, Tallahassee, Florida 32399-1650, Phone: (850)681-5800. 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: Erin Albury, Director, Florida Forest Service, 3125 Conner Boulevard, Tallahassee, Florida 32399-1650, Phone: (850)681-5800.

DEPARTMENT OF EDUCATION

State Board of Education

The Bureau of Federal Educational Programs, Title I Committee of Practitioners announces a public meeting to which all persons are invited.

DATE AND TIME: October 14, 2020, 11:30 a.m. – 12:00 Noon Eastern Time

PLACE: The meeting will be conducted using communications media technology, specifically via webinar. Join the meeting at: <https://attendee.gotowebinar.com/register/6522781673327703822> or at a public point of access located at 325 West Gaines Street, Room 356, Tallahassee, Florida.

GENERAL SUBJECT MATTER TO BE CONSIDERED:
Regular committee business

A copy of the agenda may be obtained by contacting: Shonda Goldsmith at FloridaCOP@fldoe.org or (850)245-0693.

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: Shonda Goldsmith at FloridaCOP@fldoe.org or (850)245-0693. 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 you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Electrical Contractors' Licensing Board

The Electrical Contractors' Licensing Board announces a telephone conference call to which all persons are invited.

DATES AND TIMES: Wednesday, October 21, 2020, 10:00 a.m.; Thursday, October 22, 2020, 10:00 a.m.

PLACE: <https://global.gotomeeting.com/join/564765493>

You can also dial in using your phone. United States: (224)501-3412, Access Code: 564-765-493

GENERAL SUBJECT MATTER TO BE CONSIDERED:
Wednesday, October 21, 2020, 10:00 a.m., Application Review; Thursday, October 22, 2020, 10:00 a.m., Application Review

A copy of the agenda may be obtained by contacting: The Electrical Contractors' Licensing Board, 2601 Blair Stone Road, Tallahassee, Florida 32399, (850)487-1395.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 2 days before the workshop/meeting by contacting: The Electrical Contractors' Licensing Board, 2601 Blair Stone Road, Tallahassee, Florida 32399, (850)487-1395.

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

If any person decides to appeal any decision made by the Board with respect to any matter considered at this meeting or hearing, he/she will need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence from which the appeal is to be issued.

DEPARTMENT OF HEALTH

Board of Acupuncture

The Board of Acupuncture announces a telephone conference call to which all persons are invited.

DATE AND TIME: December 4, 2020, 9:00 a.m., ET

PLACE: Please join my meeting from your computer, tablet or smartphone.

<https://global.gotomeeting.com/join/895766581>. You can also dial in using your phone.

United States (Toll Free): 1(866)899-4679, Access Code: 895-766-581

GENERAL SUBJECT MATTER TO BE CONSIDERED:
General business of the board.

A copy of the agenda may be obtained by contacting: www.floridasacupuncture.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: Christa Peace, Regulatory Specialist III, at (850)245-4161 or christa.peace@flhealth.gov or 4052 Bald Cypress Way, #C-06, Tallahassee, FL 32399. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

If any person decides to appeal any decision made by the Board with respect to any matter considered at this meeting or hearing, he/she will need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence from which the appeal is to be issued.

DEPARTMENT OF HEALTH

Board of Massage Therapy

The Board of Massage Therapy announces a telephone conference call to which all persons are invited.

DATES AND TIMES: October 8, 2020, 9:00 a.m.; October 9, 2020, 9:00 a.m.

PLACE: Meet Me #: 1(888)585-9008, Participation Code: 508909666

GENERAL SUBJECT MATTER TO BE CONSIDERED: THIS NOTICE AMENDS NOTICE 22819461 WITH REGARDS TO VENUE; MEETING WILL BE HELD VIA TELECONFERENCE.

General business of the Board.

A copy of the agenda may be obtained by contacting: The Board office at info@floridasmassagetherapy.gov.

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: The Board office at info@floridasmassagetherapy.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: The Board office at info@floridasmassagetherapy.gov.

DEPARTMENT OF HEALTH

Board of Medicine

The Boards of Medicine and Osteopathic Medicine’s Physician Certification Pattern Review Panel announces a public meeting to which all persons are invited.

DATE AND TIME: Friday, November 20, 2020, 8:00 a.m. ET

PLACE: Please join my meeting from your computer, tablet or smartphone. <https://global.gotomeeting.com/join/687293197>

or You can also dial in using your phone. United States (Toll Free): 1(866)899-4679 Access Code: 687-293-197

GENERAL SUBJECT MATTER TO BE CONSIDERED: General business of the Panel. Please check the Board website at <https://flboardofmedicine.gov/meeting-information/> or <https://floridasosteopathicmedicine.gov/meeting-information/> for cancellations or changes to meeting dates or call the Board of Medicine at (850)245-4131 or the Board of Osteopathic Medicine at (850)245-4161 for information.

A copy of the agenda may be obtained by contacting: Board of Medicine (BOM) Meeting Materials at <https://flboardofmedicine.gov/meeting-information/> or Board of Osteopathic Medicine (BOOM) at <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 10 days before the workshop/meeting by contacting: Board of Medicine (BOM) Meeting Materials at BOM.MeetingMaterials@flhealth.gov or call at (850)245-4131. 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 of Medicine (BOM) Meeting Materials at BOM.MeetingMaterials@flhealth.gov or call at (850)245-4131.

DEPARTMENT OF HEALTH

Board of Medicine

The Boards of Medicine and Osteopathic Medicine’s Joint Committee on Medical Marijuana announces a public meeting to which all persons are invited.

DATE AND TIME: Friday, November 20, 2020, immediately following the Boards of Medicine and Osteopathic Medicine’s Physician Certification Pattern Review Panel meeting, or soon thereafter.

PLACE: Please join my meeting from your computer, tablet or smartphone. <https://global.gotomeeting.com/join/687293197> or You can also dial in using our phone. United States (Toll Free): 1(866)899-4679, Access Code: 687-293-197

GENERAL SUBJECT MATTER TO BE CONSIDERED: General business of the Committee. Please check the Board website at <https://flboardofmedicine.gov/meeting-information/> or <https://floridasosteopathicmedicine.gov/meeting->

information/ for cancellations or changes to meeting dates or call the Board of Medicine at (850)245-4131 or the Board of Osteopathic Medicine at (850)245-4161 for information.

A copy of the agenda may be obtained by contacting: Board of Medicine (BOM) Meeting Materials at <https://flboardofmedicine.gov/meeting-information/> or Board of Osteopathic Medicine (BOOM) at <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 10 days before the workshop/meeting by contacting: Board of Medicine (BOM) Meeting Materials at BOM.MeetingMaterials@flhealth.gov or call at (850)245-4131. 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 of Medicine (BOM) Meeting Materials at BOM.MeetingMaterials@flhealth.gov or call at (850)245-4131.

DEPARTMENT OF HEALTH

Division of Emergency Preparedness and Community Support
The Department of Health, Bureau of Emergency Medical Oversight, Brain and Spinal Cord Injury Program announces a public meeting to which all persons are invited.

DATE AND TIME: October 8, 2020, 1:00 p.m. – 2:00 p.m. ET

PLACE: Via Google TEAMS Video Conference

Click on the link below to join the meeting:

https://teams.microsoft.com/dl/launcher/launcher.html?type=meetup-join&deeplinkId=badae09c-faf4-417f-9418-07773c141f82&directDI=true&msLaunch=true&enableMobilePage=true&url=%2F_%23%2F1%2Fmeetup-join%2F19%3Ameeting_ZmRjNzRjNzktMTVkbkOC00YWNjLTk5NjltOTRlYzclMzcyZGZk@thread.v2%2F0%3Fcontext%3D%257b%2522Tid%2522%253a%252228cd8f80-3c44-4b27-81a0-cd2b03a31b8d%2522%252c%2522Oid%2522%253a%2522a1c6a4b5-d171-4305-a611-4660343db57b%2522%257d%26anon%3Dtrue&suppressPrompt=true, (850)792-1375 United States, Tallahassee (Toll), Conference ID: 186 862 76#

GENERAL SUBJECT MATTER TO BE CONSIDERED:
BSCIP Advisory Council Outreach Committee Meeting

To conduct general business of the Brain and Spinal Cord Injury Advisory Council.

A copy of the agenda may be obtained by contacting: Teresa George by email: Teresa.George@flhealth.gov, or by phone: (850)558-9764.

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: Teresa George by email: Teresa.George@flhealth.gov, or by phone: (850)558-9764. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

For more information, you may contact: Teresa George by email: Teresa.George@flhealth.gov, or by phone: (850)558-9764.

COMMISSION FOR FLORIDA LAW ENFORCEMENT ACCREDITATION, INC.

The Commission for Florida Law Enforcement Accreditation, Inc. announces a telephone conference call to which all persons are invited.

DATE AND TIME: CFA Executive Workshop, Wednesday, October 14, 2020, 3:00 p.m.

PLACE: Teleconference

You can dial in using your phone. United States (Toll Free): 1(866)899-4679, United States: (571)317-3116, Access Code: 419-083-365

GENERAL SUBJECT MATTER TO BE CONSIDERED:
Discussion of proposed standards changes, agencies being reviewed for accreditation/reaccreditation, and general business of the Commission.

A copy of the agenda may be obtained by contacting: Lauren O'Connor, (850)410-7200 or LaurenO'Connor@fdle.state.fl.us.

For more information, you may contact: Lauren O'Connor, (850)410-7200 or LaurenO'Connor@fdle.state.fl.us.

COMMISSION FOR FLORIDA LAW ENFORCEMENT ACCREDITATION, INC.

The Commission for Florida Law Enforcement Accreditation, Inc. announces a telephone conference call to which all persons are invited.

DATE AND TIME: CFA Commission Meeting, Thursday, October 15, 2020, 9:00 a.m.

PLACE: Teleconference

You can dial in using your phone. United States (Toll Free): 1(866)899-4679, United States: (571)317-3116, Access Code: 994-171-333

GENERAL SUBJECT MATTER TO BE CONSIDERED:
Discussion of proposed standards changes, agencies being

reviewed for accreditation/reaccreditation, and general business of the Commission.

A copy of the agenda may be obtained by contacting: Lauren O'Connor, (850)410-7200 or LaurenO'Connor@fdle.state.fl.us. For more information, you may contact: Lauren O'Connor, (850)410-7200 or LaurenO'Connor@fdle.state.fl.us.

FLORIDA CORRECTIONS ACCREDITATION COMMISSION, INC.

The Florida Corrections Accreditation Commission, Inc. announces a telephone conference call to which all persons are invited.

DATE AND TIME: FCAC Executive Workshop, Tuesday, October 13, 2020, 2:00 p.m.

PLACE: Virtual/Conference call

You can also dial in using your phone. United States (Toll Free): 1(866)899-4679, United States: (571)317-3116, Access Code: 811-816-789

GENERAL SUBJECT MATTER TO BE CONSIDERED: Discussion of proposed standards changes, agencies being reviewed for accreditation/reaccreditation, and general business of the Commission.

A copy of the agenda may be obtained by contacting: Lauren O'Connor, (850)410-7200 or LaurenO'Connor@fdle.state.fl.us. For more information, you may contact: Lauren O'Connor, (850)410-7200 or LaurenO'Connor@fdle.state.fl.us.

FLORIDA CORRECTIONS ACCREDITATION COMMISSION, INC.

The Florida Corrections Accreditation Commission, Inc. announces a telephone conference call to which all persons are invited.

DATE AND TIME: FCAC Commission Meeting, Wednesday, October 14, 2020, 9:30 a.m.

PLACE: Teleconference

You can dial in using your phone. United States (Toll Free): 1(866)899-4679, United States: (571)317-3116, Access Code: 138-641-421

GENERAL SUBJECT MATTER TO BE CONSIDERED: Discussion of proposed standards changes, agencies being reviewed for accreditation/reaccreditation, and general business of the Commission.

A copy of the agenda may be obtained by contacting: Lauren O'Connor, 410-7200 or LaurenO'Connor@fdle.state.fl.us. For more information, you may contact: Lauren O'Connor, 410-7200 or LaurenO'Connor@fdle.state.fl.us.

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

DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES

NOTICE IS HEREBY GIVEN that the Department of Highway Safety and Motor Vehicles has declined to rule on the petition for declaratory statement filed June 26, 2020, by Steven Cooper for Allegiant, LLC, a Utah limited liability company. The following is a summary of the agency's decision: The agency declined to issue a declaratory statement because the petitioner failed to identify a statutory provision, rule, or order that applies to the set of circumstances submitted for declaratory statement and fails to state with particularity its set of factual circumstances upon which it sought a declaratory statement; the petitioner posed questions which, to answer, would be to set forth statements of general applicability; the petitioner sought a declaratory statement on facts that have already occurred; and the petitioner has no standing to seek a declaratory statement.

A copy of the Order Denying Petition for Declaratory Statement may be obtained by contacting: Joseph R. Gillespie, Agency Clerk, 2900 Apalachee Parkway, A-432, MS-2, Tallahassee, Florida 32399-0504, AgencyClerk@flhsmv.gov, (850)617-3101.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Florida Building Commission

RULE NO.: **RULE TITLE:**

61G20-1.001 Florida Building Code Adopted

NOTICE IS HEREBY GIVEN that the Florida Building Commission has received the petition for declaratory statement from Wesson Air, Inc. The petition seeks the agency's opinion as to the applicability of sections R101.4.2 and R403.1.2, Florida Building Code, Energy Conservation, 7th Edition (2020), as it applies to the petitioner.

Petitioner seeks clarification about the application of the Florida Building Code, Energy Conservation, to the replacement of thermostats in existing residences. Specifically, Petitioner presents the following questions: "1) As a Residential < 3 stories with a HVAC change out less than 30% of the assessed value of the structure, would this be an alteration governed by the 'Existing Building' code? 2) When replacing a HVAC system in this residence are we governed by FBC Energy Conservation or does R101.4.2 apply? 3) When replacing the thermostat as part of the change-out in this residence, is the thermostat required to be programmable?"

A copy of the Petition for Declaratory Statement may be obtained by contacting: the Agency Clerk's Office, Department

of Business and Professional Regulation, 2601 Blair Stone Road, Tallahassee, Florida 32399, (850)921-0342, AGC.Filing@myfloridalicense.com.

Please refer all comments to: Please refer all comments to: Mo Madani, Building Codes and Standards Office, Department of Business and Professional Regulation, 2601 Blair Stone Road, Tallahassee, Florida 32399, (850)487-1824, mo.madani@myfloridalicense.com or W. Justin Vogel, Office of the General Counsel, Department of Business and Professional Regulation, 2601 Blair Stone Road, Tallahassee, Florida 32399, (850)717-1795, wjustin.vogel@myfloridalicense.com.

RESPONSES, MOTIONS TO INTERVENE, OR REQUESTS FOR A HEARING MUST BE FILED WITHIN 21 DAYS OF THIS NOTICE.

Section VIII

Notice of Petitions and Dispositions Regarding the Validity of Rules

Notice of Petition for Administrative Determination has been 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

REGIONAL PLANNING COUNCILS

Northeast Florida Regional Planning Council

Northeast Florida Regional Council

The Northeast Florida Regional Council (NEFRC) is seeking qualifications of entities interested in coordinating transportation services for the transportation disadvantaged in each of the following Counties in Florida: Baker, Putnam and St. Johns. The selected entities will be recommended by the NEFRC to be the designated Community Transportation Coordinator (CTC) for the Transportation Disadvantaged Program, as authorized by Chapter 427, Florida Statutes (F.S.) and more fully described in Rule 41-2 of the Florida Administrative Code (F.A.C.). Potential respondents are advised to familiarize themselves with the program requirements of CTCs before responding to this solicitation.

The CTC is defined by Chapter 427, F.S. as a transportation entity recommended by the appropriate designated official planning agency to ensure that coordinated transportation services are provided to the transportation disadvantaged population in a designated service area. The CTC has full responsibility for the delivery of transportation services for the transportation disadvantaged as outlined in s. 427.015(2), F.S. The transportation disadvantaged are defined by Chapter 427, F.S. as "those persons who because of physical or mental disability, income status, or age are unable to transport themselves or purchase transportation and are, therefore, dependent upon others to obtain access to health care, employment, education, shopping, social activities or other life sustaining activities or children who are handicapped or high-risk or at-risk as defined in s. 411.202, F.S."

Respondents are required to provide the following as proof of qualifications, and to provide this information in a separate response for each County: 1) a summary of the respondent's transportation coordination experience; 2) a list of scheduling and routing software used by the organization; 3) a list of vehicles to be used or a method to be used to provide vehicles; 4) a current financial statement of the responding entity; and 5) an organizational chart for the responding entity. In addition, respondents are required to provide a detailed letter that discusses their expertise, overall capabilities, recent experience with similar programs, and proposed method of providing cost-effective and sustainable services.

Respondents will be deemed to be qualified if they respond fully to all requirements noted above and if their approach is deemed by NEFRC to describe a method of providing cost effective and sustainable services meeting program

requirements. Potential providers should submit one response per County. Each response must include two (2) hard copies and one (1) digital copy of their expression of interest and qualifications in a sealed envelope, to the Northeast Florida Regional Council, Attention: Ms. Donna Starling, Chief Financial Officer, 100 Festival Park Avenue, Jacksonville, Florida, 32202. Letters must be marked, "LETTER OF INTEREST AND QUALIFICATIONS FOR COUNTY COMMUNITY TRANSPORTATION COORDINATOR." Letters of interest and qualifications must be postmarked by 3:00 p.m., on (October 30, 2020).

Questions should be submitted via email addressed to: Ms. Margo Moehring at mmoehring@nefrc.org. All questions received by 5:00 p.m. on October 20, 2020 will be answered and posted on the webpage at <https://www.nefrc.org/transportation-disadvantaged>. No question received after that date and time will be answered. Respondents may not contact Ms. Moehring in any other format or any other NEFRC staff person or Board Member in any format regarding this request from the date of advertisement until after the announcement of award. Violation of this requirement may be grounds for rejecting a response.

Faxed and emailed responses to this request WILL NOT be accepted. Responses received after the deadline will be returned unopened with the notation, "This letter of interest was received after the delivery time designated for receipt and opening in the legal notice." If more than one responsive and qualified provider is identified, a request for proposals may be issued. Only responsive and qualified respondents to this request for letters of interest and qualifications will be eligible to participate in the request for proposals, if issued.

The Northeast Florida Regional Council reserves the right to accept or reject any and all responses in the best interest of the State.

**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, September 17, 2020 and 3:00 p.m., Wednesday, September 23, 2020.

Rule No.	File Date	Effective Date
53ER20-71	9/17/2020	9/17/2020
53ER20-72	9/17/2020	9/17/2020

53ER20-73	9/17/2020	9/17/2020
53ER20-74	9/17/2020	9/17/2020
53ER20-75	9/17/2020	9/17/2020
59A-12.012	9/17/2020	10/7/2020
64B-3.009	9/22/2020	10/12/2020
64B7-30.002	9/18/2020	10/8/2020

**LIST OF RULES AWAITING
EPA APPROVAL PURSUANT TO
SECTION 373.4146 (2), FLORIDA STATUTES**

Rule No.	File Date	Effective Date
62-330.010	7/21/2020	**/**/****
62-330.050	6/26/2020	**/**/****
62-330.060	6/26/2020	**/**/****
62-330.090	6/26/2020	**/**/****
62-330.201	6/26/2020	**/**/****
62-330.340	6/26/2020	**/**/****
62-330.402	6/26/2020	**/**/****
62-331.010	7/21/2020	**/**/****
62-331.020	6/11/2020	**/**/****
62-331.030	6/11/2020	**/**/****
62-331.040	6/11/2020	**/**/****
62-331.050	6/11/2020	**/**/****
62-331.051	7/21/2020	**/**/****
62-331.052	7/21/2020	**/**/****
62-331.053	7/21/2020	**/**/****
62-331.054	7/21/2020	**/**/****
62-331.060	7/21/2020	**/**/****
62-331.070	6/11/2020	**/**/****
62-331.080	7/21/2020	**/**/****
62-331.090	7/21/2020	**/**/****
62-331.100	6/11/2020	**/**/****
62-331.110	7/21/2020	**/**/****
62-331.120	7/21/2020	**/**/****

62-331.130	6/11/2020	**/**/****
62-331.140	6/11/2020	**/**/****
62-331.160	7/21/2020	**/**/****
62-331.200	7/21/2020	**/**/****
62-331.201	7/21/2020	**/**/****
62-331.210	7/21/2020	**/**/****
62-331.211	6/11/2020	**/**/****
62-331.212	6/11/2020	**/**/****
62-331.213	6/11/2020	**/**/****
62-331.214	6/11/2020	**/**/****
62-331.215	7/21/2020	**/**/****
62-331.216	7/21/2020	**/**/****
62-331.217	7/21/2020	**/**/****
62-331.218	6/11/2020	**/**/****
62-331.219	6/11/2020	**/**/****
62-331.220	6/11/2020	**/**/****
62-331.221	6/11/2020	**/**/****
62-331.222	6/11/2020	**/**/****
62-331.223	6/11/2020	**/**/****
62-331.224	6/11/2020	**/**/****
62-331.225	7/21/2020	**/**/****
62-331.226	7/21/2020	**/**/****
62-331.227	6/11/2020	**/**/****
62-331.228	6/11/2020	**/**/****
62-331.229	7/21/2020	**/**/****
62-331.230	7/21/2020	**/**/****
62-331.231	7/21/2020	**/**/****
62-331.233	6/11/2020	**/**/****
62-331.234	6/11/2020	**/**/****
62-331.235	6/11/2020	**/**/****
62-331.236	6/11/2020	**/**/****
62-331.237	6/11/2020	**/**/****

62-331.238	6/11/2020	**/**/****
62-331.239	6/11/2020	**/**/****
62-331.240	7/21/2020	**/**/****
62-331.241	6/11/2020	**/**/****
62-331.242	7/21/2020	**/**/****
62-331.243	6/11/2020	**/**/****
62-331.244	6/11/2020	**/**/****
62-331.245	6/11/2020	**/**/****
62-331.246	6/11/2020	**/**/****
62-331.247	6/11/2020	**/**/****
62-331.248	7/21/2020	**/**/****

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	**/**/****
60P-1.003	11/5/2019	**/**/****
60P-2.002	11/5/2019	**/**/****
60P-2.003	11/5/2019	**/**/****
64B8-10.003	12/9/2015	**/**/****

PUBLIC SERVICE COMMISSION

Section 120.74, F.S., 2020 Regulatory Plan

Notice is hereby given that on September 23, 2020, the Florida Public Service Commission published its 2020 Regulatory Plan on the Commission’s website pursuant to §120.74(2)(a)3., F.S. The Internet address through which the 2020 Regulatory Plan may be accessed is:

<http://www.floridapsc.com/Files/PDF/Publications/RegulatoryPlans/2020.pdf>

The person designated to receive all inquiries pertaining to the publication identified in this notice is as follows: Kathryn G.W. Cowdery, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, kcowdery@psc.state.fl.us, or (850)413-6216.

DEPARTMENT OF JUVENILE JUSTICE
 NOTICE OF PUBLICATION OF 2020-2021 REGULATORY PLAN

Pursuant to subparagraph 120.74(2)(a)3., Florida Statutes, notice is hereby given that on September 22, 2020, the Florida Department of Juvenile Justice published its Regulatory Plan for 2020-2021 on its website. The Regulatory Plan is available at: <http://www.djj.state.fl.us/docs/ogc/djj-2019-regulatory-plan.pdf?sfvrsn=2>.

DEPARTMENT OF ECONOMIC OPPORTUNITY
 DIVISION OF COMMUNITY DEVELOPMENT

Notice of Funding Availability

Rural Infrastructure Fund Program (RIF) FY 2020-2021

The Florida Department of Economic Opportunity (DEO) announces the availability of funding for local governments of rural counties and municipalities through the Rural Infrastructure Fund (RIF) grant program. The RIF is a reimbursement grant program created to facilitate the planning, preparing and financing of infrastructure projects in rural communities, which will encourage job creation, capital investment and the strengthening and diversification of rural economies. This program is also intended to facilitate access to other state and federal infrastructure funding programs.

The 2020 Florida Legislature appropriated \$8.6 million for the FY 2020-2021 RIF as follows:

\$3.6 million in RIF base funding

\$5 million in Florida Panhandle Specific Appropriation

GRANT APPLICATION CYCLES AND SUBMISSION:

RIF Base Funding:

- The application cycle will open September 30, 2020, and will be reviewed on a first-come, first-serve basis until all funds have been awarded. Applications will be reviewed and recommended based on application completeness, eligibility and statutory factors for funding consideration.

- Eligible applicants are units of local government within an area designated as a Rural Area of Opportunity, or a rural county or community, as defined by the Rural Economic Development Initiative pursuant to Section 288.0656, Florida Statutes.

Florida Panhandle Specific Appropriation

- The application cycle will open September 30, 2020, and will close at 5:00 p.m. Eastern Time on November 30, 2020. Applications will be reviewed upon closing of the application cycle and awards will be recommended based on application completeness, eligibility and statutory factors for funding consideration. Any remaining funds will be made available for future application cycles, if necessary.

- Eligible applicants are Calhoun, Gadsden, Holmes, Jackson, Liberty and Washington counties local governments and all municipalities within their boundaries.

- DEO has developed an online grant application, which will be available on September 30, 2020, for submission for both application cycles above.

- RIF FY 20-21 online grant application link and application instructions will be available at www.floridajobs.org/RIF.

- Read instructions thoroughly before beginning the online grant application.

FY 20-21 RIF APPLICATION WORKSHOP WEBINAR:

- The RIF FY 20-21 Application Workshop webinar will be held on October 8, 2020, 2:00 p.m. – 4:00 p.m. Eastern Time via teleconference at <https://www.gotomeet.me/SeanLewis3/fy-20-21-rural-infrastructure-fund-rif-application> or you may call-in at 1(877)309-2073 (Access Code: 433-403-157).

- The webinar will provide a RIF program overview and instructions for completion and submission of the RIF FY 20-21 grant application.

Additional resources and other RIF program information can be found on the DEO website at www.floridajobs.org/RIF.

For questions or requests for technical assistance regarding the RIF program, proposed projects or the completion and submission of an application, please email RIF@deo.myflorida.com or call (850)717-8481.

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.